

AN ACT concerning civil law.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 3. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Section 605-725 as follows:

(20 ILCS 605/605-725)

Sec. 605-725. Incentive grants for the Metropolitan Pier and Exposition Authority and Rosemont. The Department and the Metropolitan Pier and Exposition Authority may enter into grant agreements to reimburse the Authority for incentives awarded by the Authority to attract large conventions, meetings, and trade shows to its facilities. The Department may reimburse the Authority only for incentives provided in consultation with the Chicago Convention and Tourism Bureau for conventions, meetings, or trade shows that (i) the Authority certifies have registered attendance in excess of 5,000 individuals or in excess of 10,000 individuals, as appropriate, (ii) but for the incentive, would not have used the facilities of the Authority, (iii) have been approved by the Chief Executive Officer of the Authority and the Chairman of the Authority at the time of the incentive, and (iv) have been approved by the Department. Reimbursements shall be made from amounts appropriated to the

Department from the Metropolitan Pier and Exposition Authority Incentive Fund for those purposes. Reimbursements shall not exceed \$15,000,000 ~~\$10,000,000~~ annually. In no case shall more than \$5,000,000 be used in any one year to reimburse incentives granted conventions, meetings, or trade shows with a registered attendance of more than 5,000 and less than 10,000.

No later than February 15 of each year, the Chairman of the Metropolitan Pier and Exposition Authority shall certify to the Department, the State Comptroller, and the State Treasurer the amounts provided during the previous calendar year as incentives for conventions, meetings, or trade shows that (i) have been approved by the Authority and the Department, (ii) demonstrate registered attendance in excess of 5,000 individuals or in excess of 10,000 individuals, as appropriate, and (iii) but for the incentive, would not have used the facilities of the Authority for the convention, meeting, or trade show. The Department may audit the accuracy of the certification.

In addition to the incentive grants to the Metropolitan Pier and Exposition Authority, the Department shall make an annual incentive grant of \$5,000,000 to the Village of Rosemont, to be used by the Village for the Donald E. Stephens Convention Center to retain and attract conventions, meetings, or trade shows with registered attendance in excess of 5,000 individuals that otherwise would not have used the facilities.

(Source: P.A. 96-739, eff. 1-1-10.)

Section 5. The State Finance Act is amended by changing Section 8.25f and by adding Section 5.777 as follows:

(30 ILCS 105/5.777 new)

Sec. 5.777. The Convention Center Support Fund.

(30 ILCS 105/8.25f) (from Ch. 127, par. 144.25f)

Sec. 8.25f. McCormick Place Expansion Project Fund.

(a) Deposits. The following amounts shall be deposited into the McCormick Place Expansion Project Fund in the State Treasury: (i) the moneys required to be deposited into the Fund under Section 9 of the Use Tax Act, Section 9 of the Service Occupation Tax Act, Section 9 of the Service Use Tax Act, and Section 3 of the Retailers' Occupation Tax Act and (ii) the moneys required to be deposited into the Fund under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act. Notwithstanding the foregoing, the maximum amount that may be deposited into the McCormick Place Expansion Project Fund from item (i) shall not exceed the Total Deposit ~~following~~ amounts with respect to the following fiscal years:

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000

1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	246,000,000

2022	260,000,000
2023 <del>and</del>	275,000,000
<u>2024</u>	<u>275,000,000</u>
<u>2025</u>	<u>275,000,000</u>
<u>2026</u>	<u>279,000,000</u>
<u>2027</u>	<u>292,000,000</u>
<u>2028</u>	<u>307,000,000</u>
<u>2029</u>	<u>322,000,000</u>
<u>2030</u>	<u>338,000,000</u>
<u>2031</u>	<u>350,000,000</u>
<u>2032</u>	<u>350,000,000</u>
<u>and</u>	

each fiscal year thereafter  
that bonds are outstanding  
under Section 13.2 of the  
Metropolitan Pier and Exposition  
Authority Act, but not after  
fiscal year 2060 ~~2042~~.

Provided that all amounts deposited in the Fund and requested in the Authority's certificate have been paid to the Authority, all amounts remaining in the McCormick Place Expansion Project Fund on the last day of any month shall be transferred to the General Revenue Fund.

(b) Authority certificate. Beginning with fiscal year 1994 and continuing for each fiscal year thereafter, the Chairman of the Metropolitan Pier and Exposition Authority shall annually

certify to the State Comptroller and the State Treasurer the amount necessary and required, during the fiscal year with respect to which the certification is made, to pay the debt service requirements (including amounts to be paid with respect to arrangements to provide additional security or liquidity) on all outstanding bonds and notes, including refunding bonds, (collectively referred to as "bonds") in an amount issued by the Authority pursuant to Section 13.2 of the Metropolitan Pier and Exposition Authority Act. The certificate may be amended from time to time as necessary.

(Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

Section 10. The Use Tax Act is amended by changing Section 9 as follows:

(35 ILCS 105/9) (from Ch. 120, par. 439.9)

Sec. 9. Except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, each retailer required or authorized to collect the tax imposed by this Act shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for expenses incurred in collecting the

tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. A retailer need not remit that part of any tax collected by him to the extent that he is required to remit and does remit the tax imposed by the Retailers' Occupation Tax Act, with respect to the sale of the same property.

Where such tangible personal property is sold under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the period for which the return is filed, the retailer, in collecting the tax (except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State), may collect for each tax return period, only the tax applicable to that part of the selling price actually received during such tax return period.

Except as provided in this Section, on or before the twentieth day of each calendar month, such retailer shall file a return for the preceding calendar month. Such return shall be filed on forms prescribed by the Department and shall furnish such information as the Department may reasonably require.

The Department may require returns to be filed on a

quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due;
- 5-5. The signature of the taxpayer; and
6. Such other reasonable information as the Department may require.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Beginning October 1, 1993, a taxpayer who has an average



monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments

by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Service Use Tax Act was \$10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act was \$20,000 or more during the

preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985, and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987, and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an

amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$10,000 threshold stated above, then such taxpayer may petition the Department for change in such

taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable

rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown by an original monthly return, the Department shall issue to the taxpayer a credit memorandum no later than 30 days after the date of payment, which memorandum may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department, except that if such excess payment is shown on an original monthly return and is made after December 31, 1986, no credit memorandum shall be issued, unless requested by the taxpayer. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted by the taxpayer to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the

taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and the taxpayer shall be liable for penalties and interest on such difference.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed \$200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax liability to the Department does not exceed \$50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a retailer may file his return, in the

case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such retailer shall file a final return under this Act with the Department not more than one month after discontinuing such business.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 3-55 of this Act, then that seller may report the transfer of all the aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration



and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

The transaction reporting return in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft and aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling

price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such transaction reporting return shall be filed not later than 20 days after the date of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax remittance or proof of exemption from the tax that is imposed by this Act may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

With each such transaction reporting return, the retailer

shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

No retailer's failure or refusal to remit tax under this Act precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer, and may (upon the Department

being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Where a retailer collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the retailer refunds the selling price thereof to the purchaser, such retailer shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the retailer may deduct the amount of the tax so refunded by him to the purchaser from any other use tax which such retailer may be required to pay or remit to the Department, as shown by such return, if the amount of the tax to be deducted was previously remitted to the Department by such retailer. If the retailer has not previously remitted the amount of such tax to the Department, he is entitled to no

deduction under this Act upon refunding such tax to the purchaser.

Any retailer filing a return under this Section shall also include (for the purpose of paying tax thereon) the total tax covered by such return upon the selling price of tangible personal property purchased by him at retail from a retailer, but as to which the tax imposed by this Act was not collected from the retailer filing such return, and such retailer shall remit the amount of such tax to the Department when filing such return.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable retailers, who are required to file returns hereunder and also under the Retailers' Occupation Tax Act, to furnish all the return information required by both Acts on the one form.

Where the retailer has more than one business registered with the Department under separate registration under this Act, such retailer may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax on sales of food for human consumption which is to be consumed off

the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury, 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property, other than tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning August 1, 2000, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue

realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that is now taxed at 6.25%.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois

Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such



indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund

as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000

2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	246,000,000
2022	260,000,000
2023 <del>and</del>	275,000,000
<u>2024</u>	<u>275,000,000</u>
<u>2025</u>	<u>275,000,000</u>
<u>2026</u>	<u>279,000,000</u>
<u>2027</u>	<u>292,000,000</u>
<u>2028</u>	<u>307,000,000</u>
<u>2029</u>	<u>322,000,000</u>
<u>2030</u>	<u>338,000,000</u>
<u>2031</u>	<u>350,000,000</u>

2032

350,000,000

and

each fiscal year  
thereafter that bonds  
are outstanding under  
Section 13.2 of the  
Metropolitan Pier and  
Exposition Authority Act,  
but not after fiscal year 2060 ~~2042~~.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each

month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from

the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, manufacturers, importers and wholesalers whose products are sold at retail in Illinois by numerous retailers, and who wish to do so, may assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement.

(Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

Section 15. The Service Use Tax Act is amended by changing Section 9 as follows:

(35 ILCS 110/9) (from Ch. 120, par. 439.39)

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1,

1990 and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. A serviceman need not remit that part of any tax collected by him to the extent that he is required to pay and does pay the tax imposed by the Service Occupation Tax Act with respect to his sale of service involving the incidental transfer by him of the same property.

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable Rules and Regulations to be promulgated by the Department. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in business as a serviceman in this State;

3. The total amount of taxable receipts received by him during the preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;

4. The amount of credit provided in Section 2d of this Act;

5. The amount of tax due;

5-5. The signature of the taxpayer; and

6. Such other reasonable information as the Department may require.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic



funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to

effectuate a program of electronic funds transfer and the requirements of this Section.

If the serviceman is otherwise required to file a monthly return and if the serviceman's average monthly tax liability to the Department does not exceed \$200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the serviceman is otherwise required to file a monthly or quarterly return and if the serviceman's average monthly tax liability to the Department does not exceed \$50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a serviceman may file his return, in the case of any serviceman who ceases to engage in a kind of business which makes him responsible for filing returns under

this Act, such serviceman shall file a final return under this Act with the Department not more than 1 month after discontinuing such business.

Where a serviceman collects the tax with respect to the selling price of property which he sells and the purchaser thereafter returns such property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Use Tax, Service Occupation Tax, retailers' occupation tax or use tax which such serviceman may be required to pay or remit to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

Any serviceman filing a return hereunder shall also include the total tax upon the selling price of tangible personal property purchased for use by him as an incident to a sale of service, and such serviceman shall remit the amount of such tax to the Department when filing such return.

If experience indicates such action to be practicable, the

Department may prescribe and furnish a combination or joint return which will enable servicemen, who are required to file returns hereunder and also under the Service Occupation Tax Act, to furnish all the return information required by both Acts on the one form.

Where the serviceman has more than one business registered with the Department under separate registration hereunder, such serviceman shall not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Tax Reform Fund, a special fund in the State Treasury, the net revenue realized for the preceding month from the 1% tax on sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property, other than tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or

registered by an agency of this State's government.

Beginning August 1, 2000, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that is now taxed at 6.25%.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois

Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such

indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund

as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000



2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	246,000,000
2022	260,000,000
2023 <del>and</del>	275,000,000
<u>2024</u>	<u>275,000,000</u>
<u>2025</u>	<u>275,000,000</u>
<u>2026</u>	<u>279,000,000</u>
<u>2027</u>	<u>292,000,000</u>
<u>2028</u>	<u>307,000,000</u>
<u>2029</u>	<u>322,000,000</u>
<u>2030</u>	<u>338,000,000</u>
<u>2031</u>	<u>350,000,000</u>

2032

350,000,000

and

each fiscal year  
thereafter that bonds  
are outstanding under  
Section 13.2 of the  
Metropolitan Pier and  
Exposition Authority Act,  
but not after fiscal year 2060 ~~2042~~.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each

month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

All remaining moneys received by the Department pursuant to this Act shall be paid into the General Revenue Fund of the State Treasury.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this

transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

(Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

Section 20. The Service Occupation Tax Act is amended by changing Section 9 as follows:

(35 ILCS 115/9) (from Ch. 120, par. 439.109)

Sec. 9. Each serviceman required or authorized to collect the tax herein imposed shall pay to the Department the amount of such tax at the time when he is required to file his return for the period during which such tax was collectible, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the serviceman for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request.

Where such tangible personal property is sold under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the period for which the return is filed, the serviceman, in collecting the tax may collect, for

each tax return period, only the tax applicable to the part of the selling price actually received during such tax return period.

Except as provided hereinafter in this Section, on or before the twentieth day of each calendar month, such serviceman shall file a return for the preceding calendar month in accordance with reasonable rules and regulations to be promulgated by the Department of Revenue. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in business as a serviceman in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;

5. The amount of tax due;
- 5-5. The signature of the taxpayer; and
6. Such other reasonable information as the Department may require.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Prior to October 1, 2003, and on and after September 1, 2004 a serviceman may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Service Use Tax as provided in Section 3-70 of the Service Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-70 of the Service Use Tax Act. A Manufacturer's Purchase Credit certification, accepted prior to October 1, 2003 or on or after September 1, 2004 by a serviceman as provided in Section 3-70 of the Service Use Tax Act, may be used by that serviceman to satisfy Service Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchase Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004.

No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

If the serviceman's average monthly tax liability to the Department does not exceed \$200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the serviceman's average monthly tax liability to the Department does not exceed \$50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a serviceman may file his return, in the case of any serviceman who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such serviceman shall file a final return under this Act with the Department not more than 1 month after

discontinuing such business.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.



Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Where a serviceman collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property and the serviceman refunds the selling price thereof to the purchaser, such serviceman shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the serviceman may deduct the amount of the tax so refunded by him to the purchaser from any other Service Occupation Tax, Service Use Tax, Retailers' Occupation Tax or Use Tax which such serviceman may be required to pay or remit

to the Department, as shown by such return, provided that the amount of the tax to be deducted shall previously have been remitted to the Department by such serviceman. If the serviceman shall not previously have remitted the amount of such tax to the Department, he shall be entitled to no deduction hereunder upon refunding such tax to the purchaser.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable servicemen, who are required to file returns hereunder and also under the Retailers' Occupation Tax Act, the Use Tax Act or the Service Use Tax Act, to furnish all the return information required by all said Acts on the one form.

Where the serviceman has more than one business registered with the Department under separate registrations hereunder, such serviceman shall file separate returns for each registered business.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund the revenue realized for the preceding month from the 1% tax on sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the revenue realized for the preceding month from the 6.25% general rate.

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the revenue realized for the preceding month from the 6.25% general rate on transfers of tangible personal property.

Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that is now taxed at 6.25%.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on

and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no

event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the

Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000

1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000

2021	246,000,000
2022	260,000,000
2023 <del>and</del>	275,000,000
<u>2024</u>	<u>275,000,000</u>
<u>2025</u>	<u>275,000,000</u>
<u>2026</u>	<u>279,000,000</u>
<u>2027</u>	<u>292,000,000</u>
<u>2028</u>	<u>307,000,000</u>
<u>2029</u>	<u>322,000,000</u>
<u>2030</u>	<u>338,000,000</u>
<u>2031</u>	<u>350,000,000</u>
<u>2032</u>	<u>350,000,000</u>
<u>and</u>	

each fiscal year  
thereafter that bonds  
are outstanding under  
Section 13.2 of the  
Metropolitan Pier and  
Exposition Authority Act,  
but not after fiscal year 2060 ~~2042~~.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection



(g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of

the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Remaining moneys received by the Department pursuant to this Act shall be paid into the General Revenue Fund of the State Treasury.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the taxpayer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the taxpayer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The taxpayer's annual return to the Department shall also disclose the cost of goods sold by the taxpayer during the year covered by such return, opening and closing inventories of such goods for such year, cost of goods used from stock or taken from stock and given away by the taxpayer during such year, pay roll information of the taxpayer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly

or annual returns filed by such taxpayer as hereinbefore provided for in this Section.

If the annual information return required by this Section is not filed when and as required, the taxpayer shall be liable as follows:

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to  $\frac{1}{6}$  of 1% of the tax due from such taxpayer under this Act during the period to be covered by the annual return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

(ii) On and after January 1, 1994, the taxpayer shall be liable for a penalty as described in Section 3-4 of the Uniform Penalty and Interest Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The foregoing portion of this Section concerning the filing of an annual information return shall not apply to a serviceman who is not required to file an income tax return with the

United States Government.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, it shall be permissible for manufacturers, importers and wholesalers whose products are sold by numerous servicemen in Illinois, and who wish to do so, to assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the servicemen who are affected do not make written objection to the Department to this arrangement.

(Source: P.A. 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

Section 25. The Retailers' Occupation Tax Act is amended by changing Section 3 as follows:

(35 ILCS 120/3) (from Ch. 120, par. 442)

Sec. 3. Except as provided in this Section, on or before the twentieth day of each calendar month, every person engaged in the business of selling tangible personal property at retail in this State during the preceding calendar month shall file a return with the Department, stating:

1. The name of the seller;

2. His residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of selling tangible personal property at retail in this State;

3. Total amount of receipts received by him during the preceding calendar month or quarter, as the case may be, from sales of tangible personal property, and from services furnished, by him during such preceding calendar month or quarter;

4. Total amount received by him during the preceding calendar month or quarter on charge and time sales of tangible personal property, and from services furnished, by him prior to the month or quarter for which the return is filed;

5. Deductions allowed by law;

6. Gross receipts which were received by him during the preceding calendar month or quarter and upon the basis of which the tax is imposed;

7. The amount of credit provided in Section 2d of this

Act;

8. The amount of tax due;

9. The signature of the taxpayer; and

10. Such other reasonable information as the Department may require.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Each return shall be accompanied by the statement of prepaid tax issued pursuant to Section 2e for which credit is claimed.

Prior to October 1, 2003, and on and after September 1, 2004 a retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer prior to October 1, 2003 and on and after September 1, 2004 as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to

September 1, 2004 shall be disallowed. Manufacturer's Purchaser Credit reported on annual returns due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due; and

6. Such other reasonable information as the Department may require.

Beginning on October 1, 2003, any person who is not a licensed distributor, importing distributor, or manufacturer, as defined in the Liquor Control Act of 1934, but is engaged in the business of selling, at retail, alcoholic liquor shall file a statement with the Department of Revenue, in a format and at a time prescribed by the Department, showing the total amount paid for alcoholic liquor purchased during the preceding month and such other information as is reasonably required by the Department. The Department may adopt rules to require that this statement be filed in an electronic or telephonic format. Such rules may provide for exceptions from the filing requirements of this paragraph. For the purposes of this paragraph, the term "alcoholic liquor" shall have the meaning prescribed in the Liquor Control Act of 1934.

Beginning on October 1, 2003, every distributor, importing distributor, and manufacturer of alcoholic liquor as defined in the Liquor Control Act of 1934, shall file a statement with the Department of Revenue, no later than the 10th day of the month for the preceding month during which transactions occurred, by electronic means, showing the total amount of gross receipts from the sale of alcoholic liquor sold or distributed during the preceding month to purchasers; identifying the purchaser to whom it was sold or distributed; the purchaser's tax registration number; and such other information reasonably



required by the Department. A distributor, importing distributor, or manufacturer of alcoholic liquor must personally deliver, mail, or provide by electronic means to each retailer listed on the monthly statement a report containing a cumulative total of that distributor's, importing distributor's, or manufacturer's total sales of alcoholic liquor to that retailer no later than the 10th day of the month for the preceding month during which the transaction occurred. The distributor, importing distributor, or manufacturer shall notify the retailer as to the method by which the distributor, importing distributor, or manufacturer will provide the sales information. If the retailer is unable to receive the sales information by electronic means, the distributor, importing distributor, or manufacturer shall furnish the sales information by personal delivery or by mail. For purposes of this paragraph, the term "electronic means" includes, but is not limited to, the use of a secure Internet website, e-mail, or facsimile.

If a total amount of less than \$1 is payable, refundable or creditable, such amount shall be disregarded if it is less than 50 cents and shall be increased to \$1 if it is 50 cents or more.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make

all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic

funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Any amount which is required to be shown or reported on any return or other document under this Act shall, if such amount is not a whole-dollar amount, be increased to the nearest whole-dollar amount in any case where the fractional part of a dollar is 50 cents or more, and decreased to the nearest whole-dollar amount where the fractional part of a dollar is less than 50 cents.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed \$200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by

January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax liability with the Department does not exceed \$50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such retailer shall file a final return under this Act with the Department not more than one month after discontinuing such business.

Where the same person has more than one business registered with the Department under separate registrations under this Act, such person may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every retailer selling this kind of tangible personal property shall file, with the Department,

upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle retailer or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 2-5 of this Act, then that seller may report the transfer of all aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

Any retailer who sells only motor vehicles, watercraft, aircraft, or trailers that are required to be registered with an agency of this State, so that all retailers' occupation tax liability is required to be reported, and is reported, on such transaction reporting returns and who is not otherwise required to file monthly or quarterly returns, need not file monthly or quarterly returns. However, those retailers shall be required

to file returns on an annual basis.

The transaction reporting return, in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of The Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of The Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft or aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for

traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such transaction reporting return shall be filed not later than 20 days after the day of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax remittance or proof of exemption from the Illinois use tax may be transmitted to the Department by way of the State agency with which, or State officer with whom the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit

satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a use tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

No retailer's failure or refusal to remit tax under this Act precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of the tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer and may (upon the Department being satisfied of the truth of such certification) transmit



the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Refunds made by the seller during the preceding return period to purchasers, on account of tangible personal property returned to the seller, shall be allowed as a deduction under subdivision 5 of his monthly or quarterly return, as the case may be, in case the seller had theretofore included the receipts from the sale of such tangible personal property in a return filed by him and had paid the tax imposed by this Act with respect to such receipts.

Where the seller is a corporation, the return filed on behalf of such corporation shall be signed by the president, vice-president, secretary or treasurer or by the properly accredited agent of such corporation.

Where the seller is a limited liability company, the return filed on behalf of the limited liability company shall be signed by a manager, member, or properly accredited agent of

the limited liability company.

Except as provided in this Section, the retailer filing the return under this Section shall, at the time of filing such return, pay to the Department the amount of tax imposed by this Act less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. Any prepayment made pursuant to Section 2d of this Act shall be included in the amount on which such 2.1% or 1.75% discount is computed. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was \$10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month

during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was \$20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985 and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987 and prior to January 1, 1988, each

payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of \$10,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$9,000, or until such taxpayer's average monthly liability to the Department as

computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$10,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of \$20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds

that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

The provisions of this paragraph apply before October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes which average in excess of \$25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to the effective date of this amendatory Act of 1985, each payment shall be in an amount not less than 22.5% of the taxpayer's

actual liability under Section 2d. If the month during which such tax liability is incurred begins on or after January 1, 1986, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding calendar year. If the month during which such tax liability is incurred begins on or after January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until such taxpayer's average monthly prepaid tax collections during the preceding 2 complete calendar quarters is \$25,000 or less. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

The provisions of this paragraph apply on and after October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer

who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes that average in excess of \$20,000 per month during the preceding 4 complete calendar quarters shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which the liability is incurred. Each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of the quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until the taxpayer's average monthly prepaid tax collections during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarters is less than \$20,000. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments



previously due.

If any payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum no later than 30 days after the date of payment. The credit evidenced by such credit memorandum may be assigned by the taxpayer to a similar taxpayer under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determined that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

If a retailer of motor fuel is entitled to a credit under Section 2d of this Act which exceeds the taxpayer's liability to the Department under this Act for the month which the

taxpayer is filing a return, the Department shall issue the taxpayer a credit memorandum for the excess.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund, a special fund in the State treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax on sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund, a special fund in the State treasury which is hereby created, 4% of the net revenue realized for the preceding month from the 6.25% general rate.

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Beginning August 1, 2000, each month the Department shall

pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that is now taxed at 6.25%.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to this Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as hereinafter defined), an amount equal to the difference shall

be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; the "Annual Specified Amount" means the amounts specified below for fiscal years 1986 through 1993:

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000
1989	\$88,510,000
1990	\$115,330,000
1991	\$145,470,000
1992	\$182,730,000
1993	\$206,520,000;

and means the Certified Annual Debt Service Requirement (as defined in Section 13 of the Build Illinois Bond Act) or the Tax Act Amount, whichever is greater, for fiscal year 1994 and each fiscal year thereafter; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the

payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year. The amounts payable into the Build Illinois Fund under clause (b) of the first sentence in this paragraph shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build

Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the first sentence of this paragraph and shall reduce the amount otherwise payable for such fiscal year pursuant to that clause (b). The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000

1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000

2021	246,000,000
2022	260,000,000
2023 <del>and</del>	275,000,000
<u>2024</u>	<u>275,000,000</u>
<u>2025</u>	<u>275,000,000</u>
<u>2026</u>	<u>279,000,000</u>
<u>2027</u>	<u>292,000,000</u>
<u>2028</u>	<u>307,000,000</u>
<u>2029</u>	<u>322,000,000</u>
<u>2030</u>	<u>338,000,000</u>
<u>2031</u>	<u>350,000,000</u>
<u>2032</u>	<u>350,000,000</u>
<u>and</u>	

each fiscal year  
thereafter that bonds  
are outstanding under  
Section 13.2 of the  
Metropolitan Pier and  
Exposition Authority Act,  
but not after fiscal year 2060 ~~2042~~.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection



(g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of

the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the retailer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the retailer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The retailer's annual return to the Department shall also disclose the cost of goods sold by the retailer during the year covered by such return, opening and closing inventories of such goods for such year, costs of goods used from stock or taken from stock and given away by the retailer during such year, payroll information of the

retailer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such retailer as provided for in this Section.

If the annual information return required by this Section is not filed when and as required, the taxpayer shall be liable as follows:

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to  $\frac{1}{6}$  of 1% of the tax due from such taxpayer under this Act during the period to be covered by the annual return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

(ii) On and after January 1, 1994, the taxpayer shall be liable for a penalty as described in Section 3-4 of the Uniform Penalty and Interest Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The provisions of this Section concerning the filing of an annual information return do not apply to a retailer who is not required to file an income tax return with the United States Government.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, manufacturers, importers and wholesalers whose products are sold at retail in Illinois by numerous retailers, and who wish to do so, may assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement.

Any person who promotes, organizes, provides retail selling space for concessionaires or other types of sellers at the Illinois State Fair, DuQuoin State Fair, county fairs, local fairs, art shows, flea markets and similar exhibitions or

events, including any transient merchant as defined by Section 2 of the Transient Merchant Act of 1987, is required to file a report with the Department providing the name of the merchant's business, the name of the person or persons engaged in merchant's business, the permanent address and Illinois Retailers Occupation Tax Registration Number of the merchant, the dates and location of the event and other reasonable information that the Department may require. The report must be filed not later than the 20th day of the month next following the month during which the event with retail sales was held. Any person who fails to file a report required by this Section commits a business offense and is subject to a fine not to exceed \$250.

Any person engaged in the business of selling tangible personal property at retail as a concessionaire or other type of seller at the Illinois State Fair, county fairs, art shows, flea markets and similar exhibitions or events, or any transient merchants, as defined by Section 2 of the Transient Merchant Act of 1987, may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such a finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the

business of selling tangible personal property at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the State. The Department shall notify concessionaires and other sellers affected by the imposition of this requirement. In the absence of notification by the Department, the concessionaires and other sellers shall file their returns as otherwise required in this Section.

(Source: P.A. 95-331, eff. 8-21-07; 96-34, eff. 7-13-09; 96-38, eff. 7-13-09.)

Section 30. The Metropolitan Pier and Exposition Authority Act is amended by changing Sections 2, 5, 13, 13.2, 14, 14.15, 15, 22, and 25.1 and by adding Sections 5.4, 5.6, 5.7, 10.2, 14.2, 14.5, 25.4, and 25.5 as follows:

(70 ILCS 210/2) (from Ch. 85, par. 1222)

Sec. 2. When used in this Act:

"Authority" means Metropolitan Pier and Exposition Authority.

"Governmental agency" means the Federal government, State government, and any unit of local government, and any agency or instrumentality, corporate or otherwise, thereof.

"Person" means any individual, firm, partnership, corporation, both domestic and foreign, company, association or joint stock association; and includes any trustee, receiver, assignee or personal representative thereof.

"Board" means the governing body of the Metropolitan Pier and Exposition Authority or the Trustee. "Board" does include the interim board.

"Governor" means the Governor of the State of Illinois.

"Mayor" means the Mayor of the City of Chicago.

"Metropolitan area" means all that territory in the State of Illinois lying within the corporate boundaries of the County of Cook.

"Navy Pier" means the real property, structures, facilities and improvements located in the City of Chicago commonly known as Navy Pier, as well as property adjacent or appurtenant thereto which may be necessary or convenient for carrying out the purposes of the Authority at that location.

"Park District President" means the President of the Board of Commissioners of the Chicago Park District.

"Project" means the expansion of existing fair and exposition grounds and facilities of the Authority by additions to the present facilities, by acquisition of the land described below and by the addition of a structure having a floor area of approximately 1,100,000 square feet, or any part thereof, and such other improvements to be located on land to be acquired, including but not limited to all or a portion of Site A, by connecting walkways or passageways between the present facilities and additional structures, and by acquisition and improvement of Navy Pier.

"Expansion Project" means the further expansion of the

grounds, buildings, and facilities of the Authority for its corporate purposes, including, but not limited to, the acquisition of land and interests in land, the relocation of persons and businesses located on land acquired by the Authority, and the construction, equipping, and operation of new exhibition and convention space, meeting rooms, support facilities, and facilities providing retail uses, commercial uses, and goods and services for the persons attending conventions, meetings, exhibits, and events at the grounds, buildings, and facilities of the Authority. "Expansion Project" also includes improvements to land, highways, mass transit facilities, and infrastructure, whether or not located on land owned by the Authority, that in the determination of the Authority are appropriate on account of the improvement of the Authority's grounds, buildings, and facilities. "Expansion Project" also includes the renovation and improvement of the existing grounds, buildings, and facilities of the Authority, including Navy Pier.

"State" means the State of Illinois.

"Trustee" means the person serving as Trustee of the Authority in accordance with the provisions of this amendatory Act of the 96th General Assembly.

"Site A" means the tract of land comprised of a part of the Illinois Central Railroad Company right-of-way (now known as the "Illinois Central Gulf Railroad") and a part of the submerged lands reclaimed by said Railroad as described in the



1919 Lake Front Ordinance, in the Southeast Fractional Quarter of Section 22, the Southwest Fractional Quarter of Section 22 and the Northeast Fractional Quarter of Section 27, Township 39 North, Range 14 East of the Third Principal Meridian, said tract of land being described as follows:

PARCEL A - NORTH AIR RIGHTS PARCEL

All of the real property and space, at and above a horizontal plane at an elevation of 33.51 feet above Chicago City Datum, the horizontal limits of which are the planes formed by projecting vertically upward and downward from the surface of the Earth the boundaries of the following described parcel of land:

Beginning on the westerly line of said Illinois Central Railroad Company right-of-way at the intersection of the northerly line of the 23rd Street viaduct, being a line 60 feet (measured perpendicularly) northerly of and parallel with the centerline of the existing structure, and running thence northwardly along said westerly right-of-way line, a distance of 1500.00 feet; thence eastwardly along a line perpendicular to said westerly right-of-way line, a distance of 418.419 feet; thence southwardly along an arc of a circle, convex to the East, with a radius of 915.13 feet, a distance of 207.694 feet to a point which is 364.092 feet (measured perpendicularly) easterly from said westerly right-of-way line and 1300.00 feet (measured perpendicularly) northerly of said northerly line of the

23rd Street viaduct; thence continuing along an arc of a circle, convex to the East, with a radius of 2008.70 feet, a distance of 154.214 feet to a point which is 301.631 feet (measured perpendicularly) easterly from said westerly right-of-way line and 1159.039 feet (measured perpendicularly) northerly of said northerly line of the 23rd Street viaduct; thence southwardly along a straight line a distance of 184.018 feet to a point which is 220.680 feet (measured perpendicularly) easterly from said westerly right-of-way line and 993.782 feet (measured perpendicularly) northerly of said northerly line of the 23rd Street viaduct; thence southwardly along a straight line, a distance of 66.874 feet to a point which is 220.719 feet (measured perpendicularly) easterly from said westerly right-of-way line and 926.908 feet (measured perpendicularly) northerly from the northerly line of the 23rd Street viaduct; thence southwardly along a straight line, a distance of 64.946 feet to a point which is 199.589 feet (measured perpendicularly) easterly from said westerly right-of-way line and 865.496 feet (measured perpendicularly) northerly from said northerly line of the 23rd Street viaduct; thence southwardly along a straight line, a distance of 865.496 feet to a point on said northerly line of the 23rd Street viaduct; which point is 200.088 feet easterly from said westerly right-of-way line, and thence westwardly along the northerly line of

said 23rd Street viaduct, said distance of 200.088 feet to the point of beginning.

There is reserved from the above described parcel of land a corridor for railroad freight and passenger operations, said corridor is to be limited in width to a distance of 10 feet normally distant to the left and to the right of the centerline of Grantor's Northbound Freight Track, and 10 feet normally distant to the left and to the right of the centerline of Grantor's Southbound Freight Track, the uppermost limits, or roof, of the railroad freight and passenger corridor shall be established at an elevation of 18 feet above the existing Top of Rail of the aforesaid Northbound and Southbound freight trackage.

PARCEL B - 23RD ST. AIR RIGHTS PARCEL

All of the real property and space, at and above a horizontal plane which is common with the bottom of the bottom flange of the E. 23rd Street viaduct as it spans Grantor's operating commuter, freight and passenger trackage, the horizontal limits of which are the planes formed by projecting vertically upward and downward from the surface of the Earth the boundaries of the following described parcel of land:

Beginning on the westerly line of said Illinois Central Railroad Company right-of-way at the intersection of the northerly line of the 23rd Street viaduct, being a line 60 feet (measured perpendicularly) northerly of and parallel

with the centerline of the existing structure, and running thence eastwardly along said northerly line of the 23rd Street viaduct, a distance of 200.088 feet; thence southwardly along a straight line, a distance of 120.00 feet to a point on the southerly line of said 23rd Street viaduct (being the southerly line of the easement granted to the South Park Commissioners dated September 25, 1922 as document No. 7803194), which point is 199.773 feet easterly of said westerly right-of-way line; thence westwardly along said southerly line of the 23rd Street viaduct, said distance of 199.773 feet to the westerly right-of-way line and thence northwardly along said westerly right-of-way line, a distance of 120.00 feet to the point of beginning.

PARCEL C - SOUTH AIR RIGHTS PARCEL

All of the real property and space, at and above a horizontal plane at an elevation of 34.51 feet above Chicago City Datum, the horizontal limits of which are the planes formed by projecting vertically upward and downward from the surface of the Earth the boundaries of the following described parcel of land:

Beginning on the westerly line of said Illinois Central Railroad Company right-of-way at the intersection of the southerly line of the 23rd Street viaduct, being the southerly line of the easement granted to the South Park Commissioners dated September 25, 1922 as document No. 7803194) and running thence eastwardly along said South

line of the 23rd Street viaduct, a distance of 199.773 feet; thence southerly along a straight line, a distance of 169.071 feet to a point which is 199.328 feet (measured perpendicularly) easterly from said westerly right-of-way line thence southerly along a straight line, whose southerly terminus is a point which is 194.66 feet (measured perpendicularly) easterly from said westerly right-of-way line and 920.105 feet (measured a distance of 493.34 feet; thence westwardly along a straight line, perpendicular to said westerly right-of-way line, a distance of 196.263 feet to said westerly right-of-way line and thence northwardly along the westerly right-of-way, a distance of 662.40 feet to the point of beginning.

Parcels A, B and C herein above described containing 525,228 square feet (12.0576 acres) of land, more or less.

AND,

SOUTH FEE PARCEL - SOUTH OF NORTH LINE OF I-55

A tract of land comprised of a part of the Illinois Central Railroad Company right-of-way (now known as the "Illinois Central Gulf Railroad") and a part of the submerged lands reclaimed by said Railroads as described in the 1919 Lake Front Ordinance, in the Northeast Fractional Quarter and the Southeast Fractional Quarter of Section 27, Township 39 North, Range 14 East of the Third Principal Meridian, said tract of land being described as follows:

Beginning at a point on the North line of the 31st Street

viaduct, being a line 50.00 feet (measured perpendicularly) northerly of and parallel with the South line of said Southeast Fractional Quarter of Section 27, which point is 163.518 feet (measured along the northerly line of said viaduct) easterly of the westerly line of said Illinois Central Railroad Company, and running thence northwardly along a straight line, a distance of 1903.228 feet, to a point which is 156.586 feet easterly, and 1850.555 feet northerly of the intersection of said westerly right-of-way line with the northerly line of said 31st Street viaduct, as measured along said westerly line and a line perpendicular thereto; thence northwardly along a straight line, a distance of 222.296 feet, to a point which is 148.535 feet easterly, and 2078.705 feet northerly of the intersection of said westerly right-of-way line with the northerly line of said 31st Street viaduct, as measured along said westerly line and a line perpendicular thereto; thence northwardly along a straight line, a distance of 488.798 feet, to a point which is 126.789 feet easterly, and 2567.019 feet northerly of the intersection of said westerly right-of-way line with the northerly line of said 31st Street viaduct, as measured along said westerly line and a line perpendicular thereto; thence northwardly along a straight line, a distance of 458.564 feet, to a point which is 126.266 feet easterly and 3025.583 feet northerly of the intersection of said westerly right-of-way line with

the northerly line of said 31st Street viaduct, as measured along said westerly line and a line perpendicular thereto; thence northwardly along a straight line, a distance of 362.655 feet, to a point which is 143.70 feet easterly, and 3387.819 feet northerly of the intersection of said westerly right-of-way line with the northerly line of said 31st street viaduct, as measured along said westerly line and a line perpendicular thereto; thence northwardly along a straight line, whose northerly terminus is a point which is 194.66 feet (measured perpendicularly) easterly from said westerly right-of-way line and 920.105 feet (measured perpendicularly) South from the southerly line of the 23rd Street viaduct (being the southerly line of the easement granted to the South Park Commissioners dated September 25, 1922 as document No. 7803194) a distance of 335.874 feet to an intersection with a northerly line of the easement for the overhead structure of the Southwest Expressway System (as described in Judgement Order No. 67 L 13579 in the Circuit Court of Cook County), said northerly line extending from a point on said westerly right-of-way line, 142.47 feet (measured perpendicularly) North of the intersection of said line with the easterly extension of the North line of East 25th Street (as shown in Walker Bros. Addition to Chicago, a subdivision in the Northeast Fractional Quarter of Section 27 aforesaid) to a point which is 215.07 feet (measured perpendicularly) North of

said easterly extension of the North line of E. 25th Street and 396.19 feet (measured perpendicularly) westerly of the westerly line of Burnham Park (as said westerly line is described by the City of Chicago by ordinance passed July 21, 1919 and recorded on March 5, 1920 in the Office of the Recorder of Deeds of Cook County, Illinois as document No. 6753370); thence northeastwardly along the northerly line of the easement aforesaid, a distance of 36.733 feet to said point which is 215.07 feet (measured perpendicularly) North of said easterly extension of the North line of E. 25th Street and 396.19 feet (measured perpendicularly) westerly of said westerly line of Burnham Park; thence northeastwardly continuing along said easement line, being a straight line, a distance of 206.321 feet to a point which is 352.76 feet (measured perpendicularly) North of said easterly extension of the North line of E. 25th Street and 211.49 feet (measured perpendicularly) westerly of said westerly line of Burnham Park; thence northeastwardly continuing along said easement line, being a straight line, a distance of 206.308 feet to a point which is 537.36 feet (measured perpendicularly) North of said easterly extension of the North line of E. 25th Street and 73.66 feet (measured perpendicularly) westerly of said westerly line of Burnham Park; thence northeastwardly continuing along said easement line, being a straight line, a distance of 219.688 feet to a point on said westerly line of Burnham



Park, which point is 756.46 feet (measured perpendicularly) North of said easterly extension of the North line of E. 25th Street; thence southwardly along said westerly line of Burnham Park, being here a straight line whose southerly terminus is that point which is 308.0 feet (measured along said line) South of the intersection of said line with the North line of 29th Street, extended East, a distance of 3185.099 feet to a point which is 89.16 feet North of aforesaid southerly terminus; thence southwestwardly along an arc of a circle, convex to the Southeast, tangent to last described line and having a radius of 635.34 feet, a distance of 177.175 feet to a point on that westerly line of Burnham Park which extends southerly from aforesaid point 308.0 feet South of the North line of 29th Street, extended East, to a point on the North line of East 31st Street extended East, which is 250.00 feet (measured perpendicularly) easterly of said westerly right-of-way line; thence southwardly along said last described westerly line of Burnham Park, a distance of 857.397 feet to a point which is 86.31 feet (measured along said line) northerly of aforesaid point on the North line of East 31st Street extended East; thence southeastwardly along the arc of a circle, convex to the West, tangent to last described line and having a radius of 573.69 feet, a distance of 69.426 feet to a point on the north line of the aforementioned 31st Street viaduct, and thence West along

said North line, a distance of 106.584 feet to the point of beginning, in Cook County, Illinois.

Containing 1,527,996 square feet (35.0780 acres) of land, more or less.

AND

NORTH FEE PARCEL-NORTH OF NORTH LINE OF I-55

A tract of land comprised of a part of the Illinois Central Railroad Company right-of-way (now known as the "Illinois Central Gulf Railroad") and a part of the submerged lands reclaimed by said Railroad as described in the 1919 Lake Front Ordinance, in the Northwest Fractional Quarter of Section 22, the Southwest Fractional Quarter of Section 22, the Southeast Fractional Quarter of Section 22 and the Northwest Fractional Quarter of Section 27, Township 39 North, Range 14 East of the Third Principal Meridian, said tract of land being described as follows:

PARCEL A-NORTH OF 23RD STREET

Beginning on the easterly line of said Illinois Central Railroad Company right-of-way (being also the westerly line of Burnham Park as said westerly line is described in the 1919 Lake Front Ordinance), at the intersection of the northerly line of the 23rd Street viaduct, being a line 60.00 feet (measured perpendicularly) northerly of and parallel with the centerline of the existing structure, and running thence northwardly along said easterly right-of-way line, a distance of 2270.472 feet to an

intersection with the North line of E. 18th Street, extended East, a point 708.495 feet (as measured along said North line of E. 18th Street, extended East) East from the westerly right-of-way line of said railroad; thence continuing northwardly along said easterly right-of-way line, on a straight line which forms an angle to the left of 00 degrees 51 minutes 27 seconds with last described course, a distance of 919.963 feet; thence westwardly along a straight line which forms an angle of 73 degrees 40 minutes 14 seconds from North to West with last described line, a distance of 86.641 feet; thence southwardly along the arc of a circle, convex to the East with a radius of 2448.29 feet, a distance of 86.233 feet to a point which is 100.767 feet westerly and 859.910 feet northerly of the intersection of said easterly right-of-way line with the North line of E. 18th Street, extended East, as measured along said easterly line and a line perpendicular thereto; thence southwardly along a straight line, tangent to last described arc of a circle, a distance of 436.277 feet to a point which is 197.423 feet westerly and 434.475 feet northerly of the intersection of said easterly right-of-way line with the North line of E. 18th Street, extended East, as measured along said easterly line and a line perpendicular thereto; thence southeastwardly along the arc of a circle, convex to the West, tangent to last described straight line and having a radius of 1343.75

feet, a distance of 278.822 feet to a point which is 230.646 feet westerly and 158.143 feet northerly of the intersection of said easterly right-of-way line with the North line of E. 18th Street, extended East, as measured along said easterly line and a line perpendicular thereto; thence southwardly along a straight line, tangent to last described arc of a circle, a distance of 722.975 feet to a point which is 434.030 feet (measured perpendicularly) easterly from the westerly line of said Illinois Central Railroad right-of-way and 1700.466 feet (measured perpendicular) northerly of the aforementioned northerly line of the 23rd Street viaduct; thence southwardly along the arc of a circle, convex to the East, tangent to last described straight line, with a radius of 2008.70 feet, a distance of 160.333 feet to a point which is 424.314 feet (reassured perpendicularly) easterly from said westerly right-of-way line and 1546.469 feet (measured perpendicularly) northerly of said North line of the 23rd Street viaduct; thence southwardly along an arc of a circle, convex to the East with a radius of 915.13 feet, a distance of 254.54 feet to a point which is 364.092 feet (measured perpendicularly) easterly from said westerly right-of-way line and 1300.00 feet (measured perpendicularly) northerly of said northerly line of the 23rd Street viaduct; thence continuing along an arc of a circle, convex to the East, with a radius of 2008.70 feet,

a distance of 154.214 feet to a point which is 301.631 feet (measured perpendicularly) easterly from said westerly right-of-way line and 1159.039 feet (measured perpendicularly) northerly of said northerly line of the 23rd Street viaduct; thence southwardly along a straight line, a distance of 184.018 feet to a point which is 220.680 feet (measured perpendicularly) easterly from said westerly right-of-way line and 993.782 feet (measured perpendicularly) northerly from said northerly line of the 23rd Street viaduct; thence southwardly along a straight line, a distance of 66.874 feet to a point which is 220.719 feet (measured perpendicularly) easterly from said westerly right-of-way line and 926.908 feet (measured perpendicularly) northerly from the northerly line of the 23rd Street viaduct; thence southwardly along a straight line, a distance of 64.946 feet to a point which is 199.589 feet (measured perpendicularly) easterly from said westerly right-of-way line and 865.496 feet (measured perpendicularly) northerly from said northerly line of the 23rd Street viaduct; thence southwardly along a straight line, a distance of 865.496 feet to a point on said northerly line of the 23rd Street viaduct, which is 200.088 feet easterly from said westerly right-of-way line; and thence eastwardly along the northerly line of said 23rd Street viaduct, a distance of 433.847 feet to the point of beginning.

PARCEL B - WEST 23RD STREET

Beginning on the easterly line of said Illinois Central Railroad Company right-of-way (being also the westerly line of Burnham Park, as said westerly line is described in the 1919 Lake Front Ordinance), at the intersection of the northerly line of the 23rd Street viaduct, being a line 60.00 feet (measured perpendicularly) northerly of and parallel with the centerline of the existing structure; and running thence westwardly along the northerly line of said 23rd Street viaduct, a distance of 433.847 feet, to a point 200.088 feet easterly from the westerly line of said Illinois Central Railroad right-of-way; thence southwardly along a straight line, a distance of 120.00 feet to a point on the southerly line of said 23rd Street viaduct (being the southerly line of the easement granted to the South Park Commissioners dated September 25, 1922 as document No. 7803194), which point is 199.773 feet easterly of said westerly right-of-way line; thence eastwardly along said southerly line of the 23rd Street viaduct, a distance of 431.789 feet to said easterly right-of-way line; and thence northwardly along said easterly right-of-way line a distance of 120.024 feet to the point of beginning, excepting therefrom that part of the land, property and space conveyed to Amalgamated Trust and Savings Bank by deed recorded September 21, 1970 as document No. 21270060, in Cook County, Illinois.

PARCEL C - SOUTH OF 23RD STREET AND NORTH OF NORTH LINE OF  
I-55

Beginning on the easterly line of said Illinois Central Railroad Company right-of-way at the intersection of the southerly line of the 23rd Street viaduct (being the southerly line of the easement granted to the South Park Commissioners dated September 25, 1922 as document No. 7803194); and running thence westwardly along said southerly line of the 23rd Street viaduct, a distance of 431.789 feet, to a point 199.773 feet easterly from the westerly line of said Illinois Central Railroad right-of-way; thence southwardly along a straight line, a distance of 169.071 feet to a point which is 199.328 feet (measured perpendicularly) easterly from said westerly right-of-way line; thence southwardly along a straight line, a distance of 751.05 feet to a point which is 194.66 feet (measured perpendicularly) easterly from said westerly right-of-way line and 920.105 feet (measured perpendicularly) southerly from said southerly line of the 23rd Street viaduct; thence southwardly along a straight line whose southerly terminus is a point which is 143.70 feet easterly from said westerly right-of-way line and 3387.819 feet northerly of the intersection of said westerly right-of-way line with the northerly line of the 31st Street viaduct, (being a line 50.00 feet, measured perpendicularly, northerly of and parallel with the South

line of the Southeast Fractional Quarter of said Section 27), as measured along said westerly line and a line perpendicular thereto, a distance of 179.851 feet to an intersection with a northerly line of the easement for the overhead bridge structure of the Southwest Expressway System (as described in Judgment Order No. 67 L 13579 in the Circuit Court of Cook County), said northerly line extending from a point of said westerly right-of-way line, which is 142.47 feet (measured perpendicularly) North of the easterly extension of the North line of E. 25th Street (as shown in Walker Bros. Addition to Chicago, a subdivision in the Northeast Fractional Quarter of Section 27 aforesaid) to a point which is 215.07 feet (measured perpendicularly) North of said easterly extension of the North line of E. 25th Street and 396.19 feet (measured perpendicularly) westerly of the easterly line of said Illinois central Railroad right-of-way (being also the westerly line of Burnham Park, as said westerly line is described by the City of Chicago by ordinance passed July 21, 1919 and recorded on March 5, 1920 in the Office of the Recorder of Deeds of Cook County, Illinois, as document No. 6753370); thence northeastwardly along the northerly line of the easement aforesaid, a distance of 36.733 feet to a said point which is 215.07 feet (measured perpendicularly) North of said easterly extension of the North line of E. 25th Street and 396.19 feet (measured perpendicularly)



westerly of said easterly right-of-way line; thence northeastwardly continuing along said easement line, being a straight line, a distance of 206.321 feet to a point which is 352.76 feet (measured perpendicularly) North of said easterly extension of the North line of E. 25th Street and 211.49 feet (measured perpendicularly) westerly of said easterly right-of-way line; thence northeastwardly continuing along said easement line, being a straight line, a distance of 206.308 feet to a point which is 537.36 feet (measured perpendicularly) North of said easterly extension of the North line of E. 25th Street and 73.66 feet (measured perpendicularly) westerly of said easterly right-of-way line; thence northeastwardly continuing along said easement line, being a straight line, a distance of 219.688 feet to a point on said easterly right-of-way line, which point is 756.46 feet (measured perpendicularly) North of said easterly extension of the North line of E. 25th Street; and thence northwardly along said easterly right-of-way line, a distance of 652.596 feet, to the point of beginning. Excepting therefrom that part of the land, property and space conveyed to Amalgamated Trust Savings Bank, as Trustee, under a trust agreement dated January 12, 1978 and known as Trust No. 3448, in Cook County, Illinois.

PARCEL D

All the space within the boundaries of the following described perimeter between the horizontal plane of plus

27.00 feet and plus 47.3 feet Chicago City Datum: Commencing at the Northeast corner of Lot 3 in Block 1 in McCormick City Subdivision being a resubdivision of McCormick Inn Subdivision (recorded September 26, 1962 as Document No. 18601678) and a subdivision of adjacent lands recorded January 12, 1971 as Document No. 21369281 in Section 27, Township 39 North, Range 14, East of the Third Principal Meridian, thence Westerly along the Northerly line of said McCormick Inn Subdivision to a point which is 77 feet East of the Westerly line of McCormick Inn Subdivision (lying at +27.00 feet C.C.D.) for a place of beginning; thence Westerly a distance of 77.00 feet above the horizontal plane +27.00 feet above Chicago City Datum and below +47.3 feet above Chicago City Datum to the Northwest corner of McCormick Inn Subdivision; thence South along the West line of McCormick Inn Subdivision a distance of 36 feet to a point; thence East 23 feet to a point along a line which is perpendicular to the last described line; thence North 12 feet to a point along a line which is perpendicular to the last described line; thence East 54 feet to a point along a line which is perpendicular to the last described line; thence North 24 feet along a line which is perpendicular to the last described line to the place of beginning. (Parcel D has been included in this Act to provide a means for the Authority to acquire an easement or fee title to a part of

McCormick Inn to permit the construction of the pedestrian spine to connect the Project with Donnelley Hall.)

Containing 1,419,953 square feet (32.5970 acres) of land, more or less.

"Site B" means an area of land (including all air rights related thereto) in the City of Chicago, Cook County, Illinois, within the following boundaries:

Beginning at the intersection of the north line of East Cermak Road and the center line of South Indiana Avenue; thence east along the north line of East Cermak Road and continuing along said line as said north line of East Cermak Road is extended, to its intersection with the westerly line of the right-of-way of the Illinois Central Gulf Railroad; thence southeasterly along said line to its intersection with the north line of the Twenty-third Street viaduct; thence northeasterly along said line to its intersection with the easterly line of the right-of-way of the Illinois Central Gulf Railroad; thence southeasterly along said line to the point of intersection with the west line of the right-of-way of the Adlai E. Stevenson Expressway; thence southwesterly along said line and then west along the inside curve of the west and north lines of the right-of-way of the Adlai E. Stevenson Expressway, following the curve of said right-of-way, and continuing along the north line of the right-of-way of the Adlai E. Stevenson Expressway to its intersection with the center

line of South Indiana Avenue; thence northerly along said line to the point of beginning.

ALSO

Beginning at the intersection of the center line of East Cermak Road at its intersection with the center line of South Indiana Avenue; thence northerly along the center line of South Indiana Avenue to its intersection with the center line of East Twenty-first Street; thence easterly along said line to its intersection with the center line of South Prairie Avenue; thence south along said line to its intersection with the center line of East Cermak Road; thence westerly along said line to the point of beginning.

(Source: P.A. 91-101, eff. 7-12-99.)

(70 ILCS 210/5) (from Ch. 85, par. 1225)

Sec. 5. The Metropolitan Pier and Exposition Authority shall also have the following rights and powers:

(a) To accept from Chicago Park Fair, a corporation, an assignment of whatever sums of money it may have received from the Fair and Exposition Fund, allocated by the Department of Agriculture of the State of Illinois, and Chicago Park Fair is hereby authorized to assign, set over and transfer any of those funds to the Metropolitan Pier and Exposition Authority. The Authority has the right and power hereafter to receive sums as may be distributed to it by the Department of Agriculture of the State of Illinois

from the Fair and Exposition Fund pursuant to the provisions of Sections 5, 6i, and 28 of the State Finance Act. All sums received by the Authority shall be held in the sole custody of the secretary-treasurer of the Metropolitan Pier and Exposition Board.

(b) To accept the assignment of, assume and execute any contracts heretofore entered into by Chicago Park Fair.

(c) To acquire, own, construct, equip, lease, operate and maintain grounds, buildings and facilities to carry out its corporate purposes and duties, and to carry out or otherwise provide for the recreational, cultural, commercial or residential development of Navy Pier, and to fix and collect just, reasonable and nondiscriminatory charges for the use thereof. The charges so collected shall be made available to defray the reasonable expenses of the Authority and to pay the principal of and the interest upon any revenue bonds issued by the Authority. The Authority shall be subject to and comply with the Lake Michigan and Chicago Lakefront Protection Ordinance, the Chicago Building Code, the Chicago Zoning Ordinance, and all ordinances and regulations of the City of Chicago contained in the following Titles of the Municipal Code of Chicago: Businesses, Occupations and Consumer Protection; Health and Safety; Fire Prevention; Public Peace, Morals and Welfare; Utilities and Environmental Protection; Streets, Public Ways, Parks, Airports and Harbors; Electrical

Equipment and Installation; Housing and Economic Development (only Chapter 5-4 thereof); and Revenue and Finance (only so far as such Title pertains to the Authority's duty to collect taxes on behalf of the City of Chicago).

(d) To enter into contracts treating in any manner with the objects and purposes of this Act.

(e) To lease any buildings to the Adjutant General of the State of Illinois for the use of the Illinois National Guard or the Illinois Naval Militia.

(f) To exercise the right of eminent domain by condemnation proceedings in the manner provided by the Eminent Domain Act, including, with respect to Site B only, the authority to exercise quick take condemnation by immediate vesting of title under Article 20 of the Eminent Domain Act, to acquire any privately owned real or personal property and, with respect to Site B only, public property used for rail transportation purposes (but no such taking of such public property shall, in the reasonable judgment of the owner, interfere with such rail transportation) for the lawful purposes of the Authority in Site A, at Navy Pier, and at Site B. Just compensation for property taken or acquired under this paragraph shall be paid in money or, notwithstanding any other provision of this Act and with the agreement of the owner of the property to be taken or acquired, the Authority may convey substitute property or

interests in property or enter into agreements with the property owner, including leases, licenses, or concessions, with respect to any property owned by the Authority, or may provide for other lawful forms of just compensation to the owner. Any property acquired in condemnation proceedings shall be used only as provided in this Act. Except as otherwise provided by law, the City of Chicago shall have a right of first refusal prior to any sale of any such property by the Authority to a third party other than substitute property. The Authority shall develop and implement a relocation plan for businesses displaced as a result of the Authority's acquisition of property. The relocation plan shall be substantially similar to provisions of the Uniform Relocation Assistance and Real Property Acquisition Act and regulations promulgated under that Act relating to assistance to displaced businesses. To implement the relocation plan the Authority may acquire property by purchase or gift or may exercise the powers authorized in this subsection (f), except the immediate vesting of title under Article 20 of the Eminent Domain Act, to acquire substitute private property within one mile of Site B for the benefit of displaced businesses located on property being acquired by the Authority. However, no such substitute property may be acquired by the Authority unless the mayor of the municipality in which the property is located certifies in

writing that the acquisition is consistent with the municipality's land use and economic development policies and goals. The acquisition of substitute property is declared to be for public use. In exercising the powers authorized in this subsection (f), the Authority shall use its best efforts to relocate businesses within the area of McCormick Place or, failing that, within the City of Chicago.

(g) To enter into contracts relating to construction projects which provide for the delivery by the contractor of a completed project, structure, improvement, or specific portion thereof, for a fixed maximum price, which contract may provide that the delivery of the project, structure, improvement, or specific portion thereof, for the fixed maximum price is insured or guaranteed by a third party capable of completing the construction.

(h) To enter into agreements with any person with respect to the use and occupancy of the grounds, buildings, and facilities of the Authority, including concession, license, and lease agreements on terms and conditions as the Authority determines. Notwithstanding Section 24, agreements with respect to the use and occupancy of the grounds, buildings, and facilities of the Authority for a term of more than one year shall be entered into in accordance with the procurement process provided for in Section 25.1.



(i) To enter into agreements with any person with respect to the operation and management of the grounds, buildings, and facilities of the Authority or the provision of goods and services on terms and conditions as the Authority determines.

(j) After conducting the procurement process provided for in Section 25.1, to enter into one or more contracts to provide for the design and construction of all or part of the Authority's Expansion Project grounds, buildings, and facilities. Any contract for design and construction of the Expansion Project shall be in the form authorized by subsection (g), shall be for a fixed maximum price not in excess of the funds that are authorized to be made available for those purposes during the term of the contract, and shall be entered into before commencement of construction.

(k) To enter into agreements, including project agreements with labor unions, that the Authority deems necessary to complete the Expansion Project or any other construction or improvement project in the most timely and efficient manner and without strikes, picketing, or other actions that might cause disruption or delay and thereby add to the cost of the project.

(l) To provide incentives to organizations and entities that agree to make use of the grounds, buildings, and facilities of the Authority for conventions, meetings,

or trade shows. The incentives may take the form of discounts from regular fees charged by the Authority, subsidies for or assumption of the costs incurred with respect to the convention, meeting, or trade show, or other inducements. The Authority shall be reimbursed by the Department of Commerce and Economic Opportunity for incentives that qualify under the provisions of Section 605-725 of the Civil Administrative Code of Illinois.

No later than February 15 of each year, the Chairman of the Metropolitan Pier and Exposition Authority shall certify to the Department of Commerce and Economic Opportunity, the State Comptroller, and the State Treasurer the amounts provided during the previous calendar year as incentives for conventions, meetings, or trade shows that (i) have been approved by the Authority and the Department of Commerce and Economic Opportunity, (ii) demonstrate registered attendance in excess of 5,000 individuals or in excess of 10,000 individuals, as appropriate, and (iii) but for the incentive, would not have used the facilities of the Authority for the convention, meeting, or trade show. The Department of Commerce and Economic Opportunity may audit the accuracy of the certification. Subject to appropriation, on July 15 of each year the Comptroller shall order transferred and the Treasurer shall transfer into the Metropolitan Pier and Exposition Authority Incentive Fund from the General

Revenue Fund the lesser of the amount certified by the Chairman or \$15,000,000 ~~\$10,000,000~~. In no case shall more than \$5,000,000 be used in any one year to reimburse incentives granted conventions, meetings, or trade shows with a registered attendance of more than 5,000 and less than 10,000. No later than 30 days after the transfer, amounts in the Fund shall be paid by the Department of Commerce and Economic Opportunity to the Authority to reimburse the Authority for incentives paid to attract large conventions, meetings, and trade shows to its facilities in the previous calendar year as provided in Section 605-725 of the Civil Administrative Code of Illinois. Provided that all amounts certified by the Authority have been paid, on the last day of each fiscal year moneys remaining in the Fund shall be transferred to the General Revenue Fund.

(m) To enter into contracts with any person conveying the naming rights or other intellectual property rights with respect to the grounds, buildings, and facilities of the Authority.

(n) To enter into grant agreements with the Chicago Convention and Tourism Bureau providing for the marketing of the convention facilities to large and small conventions, meetings, and trade shows, provided such agreements meet the requirements of Section 5.6 of this Act. Receipts of the Authority from the increase in the airport departure tax

authorized by Section 13(f) of this amendatory Act of the 96th General Assembly shall be granted to the Bureau for such purposes.

Nothing in this Act shall be construed to authorize the Authority to spend the proceeds of any bonds or notes issued under Section 13.2 or any taxes levied under Section 13 to construct a stadium to be leased to or used by professional sports teams.

(Source: P.A. 96-739, eff. 1-1-10.)

(70 ILCS 210/5.4 new)

Sec. 5.4. Exhibitor rights and work rule reforms.

(a) Legislative findings.

(1) The Authority is a political subdivision of the State of Illinois subject to the plenary authority of the General Assembly and was created for the benefit of the general public to promote business, industry, commerce, and tourism within the City of Chicago and the State of Illinois.

(2) The Authority owns and operates McCormick Place and Navy Pier, which have collectively 2.8 million square feet of exhibit hall space, 700,000 square feet of meeting room space.

(3) The Authority is a vital economic engine that annually generates 65,000 jobs and \$8 billion of economic

activity for the State of Illinois through the trade shows, conventions, and other meetings held and attended at McCormick Place and Navy Pier.

(4) The Authority supports the operation of McCormick Place and Navy Pier through not only fees on the rental of exhibit and meeting room space, electrical and utility service, food and beverage services, and parking, but also hotel room rates paid by persons staying at the Authority-owned hotel.

(5) The Authority has a compelling and proprietary interest in the success, competitiveness, and continued viability of McCormick Place and Navy Pier as the owner and operator of the convention facilities and its obligation to ensure that these facilities produce sufficient operating revenues.

(6) The Authority's convention facilities were constructed and renovated through the issuance of public bonds that are directly repaid by State hotel, auto rental, food and beverage, and airport and departure taxes paid principally by persons who attend, work at, exhibit, and provide goods and services to conventions, shows, exhibitions, and meetings at McCormick Place and Navy Pier.

(7) State law also dedicates State occupation and use tax revenues to fulfill debt service obligations on these bonds should State hotel, auto rental, food and beverage, and airport and departure taxes fail to generate sufficient

revenue.

(8) Through fiscal year 2010, \$55 million in State occupation and use taxes will have been allocated to make debt service payments on the Authority's bonds due to shortfalls in State hotel, auto rental, food and beverage, and airport and departure taxes. These shortfalls are expected to continue in future fiscal years and would require the annual dedication of approximately \$40 million in State occupation and use taxes to fulfill debt service payments.

(9) In 2009, managers of the International Plastics Showcase announced that 2009 was the last year they would host their exhibition at McCormick Place, as they had since 1971, because union labor work rules and electric and food service costs make it uneconomical for the show managers and exhibitors to use McCormick Place as a convention venue as compared to convention facilities in Orlando, Florida and Las Vegas, Nevada. The exhibition used over 740,000 square feet of exhibit space, attracted over 43,000 attendees, generated \$4.8 million of revenues to McCormick Place, and raised over \$200,000 in taxes to pay debt service on convention facility bonds.

(10) After the International Plastics Showcase exhibition announced its departure, other conventions and exhibitions managers and exhibitors also stated that they would not return to McCormick Place and Navy Pier for the

same reasons cited by the International Plastics Showcase exhibition. In addition, still other managers and exhibitors stated that they would not select McCormick Place as a convention venue unless the union labor work rules and electrical and food service costs were made competitive with those in Orlando and Las Vegas.

(11) The General Assembly created the Joint Committee on the Metropolitan Pier and Exposition Authority to conduct hearings and obtain facts to determine how union labor work rules and electrical and food service costs make McCormick Place and Navy Pier uneconomical as a convention venue.

(12) Witness testimony and fact-gathering revealed that while the skilled labor provided by trade unions at McCormick Place and Navy Pier is second to none and is actually "exported" to work on conventions and exhibitions held in Orlando and Las Vegas, restrictive work rules on the activities show exhibitors may perform present exhibitors and show managers with an uninviting atmosphere and result in significantly higher costs than competing convention facilities.

(13) Witness testimony and fact-gathering also revealed that the mark-up on electrical and food service imposed by the Authority to generate operating revenue for McCormick Place and Navy Pier also substantially increased exhibitor and show organizer costs to the point of excess

when compared to competing convention facilities.

(14) Witness testimony and fact-gathering further revealed that the additional departure of conventions, exhibitions, and trade shows from Authority facilities threatens the continued economic viability of these facilities and the stability of sufficient tax revenues necessary to support debt service.

(15) In order to safeguard the Authority's and State of Illinois' shared compelling and proprietary interests in McCormick Place and Navy Pier and in response to local economic needs, the provisions contained in this Section set forth mandated changes and reforms to restore and ensure that (i) the Authority's facilities remain economically competitive with other convention venues and (ii) conventions, exhibitions, trade shows, and other meetings are attracted to and retained at Authority facilities by producing an exhibitor-friendly environment and by reducing costs for exhibitors and show managers.

(b) Definitions. As used in this Section:

"Booth" means the demarcated exhibit space of an exhibitor on Authority premises.

"Contractor" or "show contractor" means any person who contracts with the Authority, an exhibitor, or with the manager of a show to provide any services related to drayage, rigging, carpentry, decorating, electrical,



maintenance, mechanical, and food and beverage services or related trades and duties for shows on Authority premises.

"Exhibitor" or "show exhibitor" means any person who contracts with the Authority or with a manager or contractor of a show held or to be held on Authority premises.

"Exhibitor employee" means any person who has been employed by the exhibitor as a full-time employee for a minimum of 6 months before the show's opening date.

"Hand tools" means cordless tools, power tools, and other tools as determined by the Authority.

"Licensee" means any entity that uses the Authority's premises.

"Manager" or "show manager" means any person that owns or manages a show held or to be held on Authority premises.

"Personally owned vehicles" means the vehicles owned by show exhibitors or the show management, excluding commercially registered trucks, vans, and other vehicles as determined by the Authority.

"Premises" means grounds, buildings, and facilities of the Authority.

"Show" means a convention, exposition, trade show, event, or meeting held on Authority premises by a show manager or show contractor on behalf of a show manager.

"Union employees" means workers represented by a labor organization, as defined in the National Labor Relations

Act, providing skilled labor services to exhibitors, a show manager, or a show contractor on Authority premises.

(c) Exhibitor rights.

In order to control costs, increase the competitiveness, and promote and provide for the economic stability of Authority premises, all Authority contracts with exhibitors, contractors, and managers shall include the following minimum terms and conditions:

(1) Consistent with safety and the skills and training necessary to perform the task, as determined by the Authority, an exhibitor and exhibitor employees are permitted in a booth of any size with the use of the exhibitor's ladders and hand tools to:

(i) set-up and dismantle exhibits displayed on Authority premises;

(ii) assemble and disassemble materials, machinery, or equipment on Authority premises; and

(iii) install all signs, graphics, props, balloons, other decorative items, and the exhibitor's own drapery, including the skirting of exhibitor tables, on the Authority's premises.

(2) An exhibitor and exhibitor employees are permitted in a booth of any size to deliver, set-up, plug in, interconnect, and operate an exhibitor's electrical equipment, computers, audio-visual devices, and other

equipment.

(3) An exhibitor and exhibitor employees are permitted in a booth of any size to skid, position, and re-skid all exhibitor material, machinery, and equipment on Authority premises.

(4) An exhibitor and exhibitor employees are prohibited at any time from using scooters, forklifts, pallet jacks, condors, scissors lifts, motorized dollies, or similar motorized or hydraulic equipment on Authority premises.

(5) The Authority shall designate areas, in its discretion, where exhibitors may unload and load exhibitor materials from privately owned vehicles at Authority premises with the use of non-motorized hand trucks and dollies.

(6) On Monday through Friday for any consecutive 8-hour period during the hours of 6:00 a.m. and 10:00 p.m., union employees on Authority premises shall be paid straight-time hourly wages plus fringe benefits. Union employees shall be paid straight-time and a half hourly wages plus fringe benefits for labor services provided after any consecutive 8-hour period; provided, however, that between the hours of midnight and 6:00 a.m. union employees shall be paid double straight-time wages plus fringe benefits for labor services.

(7) On Monday through Friday for any consecutive 8-hour

period during the hours of 6:00 a.m. and 10:00 p.m., a show manager or contractor shall charge an exhibitor only for labor services provided by union employees on Authority premises based on straight-time hourly wages plus fringe benefits along with a reasonable mark-up. After any consecutive 8-hour period, a show manager or contractor shall charge an exhibitor only for labor services provided by union employees based on straight-time and a half hourly wages plus fringe benefits along with a reasonable mark-up; provided, however, that between the hours of midnight and 6:00 a.m. a show manager or contractor shall charge an exhibitor only for labor services provided by union employees based on double straight-time wages plus fringe benefits along with a reasonable mark-up.

(8) On Saturdays for any consecutive 8-hour period, union employees on Authority premises shall be paid straight-time and a half hourly wages plus fringe benefits. After any consecutive 8-hour period, union employees on Authority premises shall be paid double straight-time hourly wages plus fringe benefits; provided, however, that between the hours of midnight and 6:00 a.m. union employees shall be paid double straight-time wages plus fringe benefits for labor services.

(9) On Saturdays for any consecutive 8-hour period, a show manager or contractor shall charge an exhibitor only for labor services provided by union employees on Authority

premises based on straight-time and a half hourly wages plus fringe benefits along with a reasonable mark-up. After any consecutive 8-hour period, a show manager or contractor shall charge an exhibitor only for labor services provided by union employees based on double straight-time hourly wages plus fringe benefits along with a reasonable mark-up; provided, however, that between the hours of midnight and 6:00 a.m. a show manager or contractor shall charge an exhibitor only for labor services provided by union employees based on double straight-time wages plus fringe benefits along with a reasonable mark-up.

(10) On Sundays and on State and federal holidays, union employees on Authority premises shall be paid double straight-time hourly wages plus fringe benefits.

(11) On Sundays and on State and federal holidays, a show manager or contractor shall charge an exhibitor only for labor services provided by union employees on Authority premises based on double straight-time hourly wages plus fringe benefits along with a reasonable mark-up.

(12) The Authority has the power to determine, after consultation with the Advisory Council, the work jurisdiction and scope of work of union employees on Authority premises during the move-in, move-out, and run of a show, provided that any affected labor organization may contest the Authority's determination through a binding decision of an independent, third-party arbitrator. When

making the determination, the Authority or arbitrator, as the case may be, shall consider the training and skills required to perform the task, past practices on Authority premises, safety, and the need for efficiency and exhibitor satisfaction. These factors shall be considered in their totality and not in isolation. Nothing in this item permits the Authority to eliminate any labor organization representing union employees that provide labor services on the move-in, move-out, and run of the show as of the effective date of this amendatory Act of the 96th General Assembly.

(13) During the run of a show, all stewards of union employees shall be working stewards. Subject to the discretion of the Authority, no more than one working steward per labor organization representing union employees providing labor services on Authority premises shall be used per building and per show.

(14) An exhibitor or show manager may request by name specific union employees to provide labor services on Authority premises consistent with all State and federal laws. Union employees requested by an exhibitor shall take priority over union employees requested by a show manager.

(15) A show manager or show contractor on behalf of a show manager may retain an electrical contractor approved by the Authority or Authority-provisioned electrical services to provide electrical services on the premises. If

a show manager or show contractor on behalf of a show manager retains Authority-provisioned electrical services, then the Authority shall offer these services at a rate not to exceed the cost of providing those services.

(16) Crew sizes for any task or operation shall not exceed 2 persons unless, after consultation with the Advisory Council, the Authority determines otherwise based on the task, skills, and training required to perform the task and on safety.

(17) An exhibitor may bring food and beverages on the premises of the Authority for personal consumption.

(18) Show managers and contractors shall comply with any audit performed under subsection (e) of this Section.

(19) A show manager or contractor shall charge an exhibitor only for labor services provided by union employees on Authority premises on a minimum half-hour basis.

The Authority has the power to implement, enforce, and administer the exhibitor rights set forth in this subsection, including the promulgation of rules. The Authority also has the power to determine violations of this subsection and implement appropriate remedies, including, but not limited to, barring violators from Authority premises.

(d) Advisory Council.

(1) An Advisory Council is hereby established to ensure

an active and productive dialogue between all affected stakeholders to ensure exhibitor satisfaction for conventions, exhibitions, trade shows, and meetings held on Authority premises.

(2) The composition of the Council shall be determined by the Authority consistent with its existing practice for labor-management relations.

(3) The Council shall hold meetings no less than once every 90 days.

(e) Audit of exhibitor rights.

The Authority shall retain the services of a person to complete, at least twice per calendar year, a financial statement audit and compliance attestation examination to determine and verify that the exhibitor rights set forth in this Section have produced cost reductions for exhibitors and those cost reductions have been fairly passed along to exhibitors. The financial statement audit shall be performed in accordance with generally accepted auditing standards. The compliance attestation examination shall be (i) performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and shall examine the compliance with the requirements set forth in this Section and (ii) conducted by a licensed public accounting firm, selected by the Authority from a list of firms prequalified to do business with the Illinois Auditor General.



Upon request, a show contractor or manager shall provide the Authority or person retained to provide auditing services with any information and other documentation reasonably necessary to perform the obligations set forth in this subsection. Upon completion, the report shall be submitted to the Authority and made publicly available on the Authority's website.

(f) Exhibitor service reforms. The Authority shall make every effort to substantially reduce exhibitor's costs for participating in shows.

(1) Any contract to provide food or beverage services in the buildings and facilities of the Authority, except Navy Pier, shall be provided at a rate not to exceed the cost established in the contract. The Board shall periodically review all food and beverage contracts.

(2) A department or unit of the Authority shall not serve as the exclusive provider of electrical services.

(3) Exhibitors shall receive a detailed statement of all costs associated with utility services, including the cost of labor, equipment, and materials.

(g) Severability. If any provision of this Section or its application to any person or circumstance is held invalid, the invalidity of that provision or application does not affect other provisions or applications of this Section that can be given effect without the invalid provision or application.

(70 ILCS 210/5.6 new)

Sec. 5.6. Marketing agreement.

(a) The Authority shall enter into a marketing agreement with a not-for-profit organization headquartered in Chicago and recognized by the Department of Commerce and Economic Opportunity as a certified local tourism and convention bureau entitled to receive State tourism grant funds, provided the bylaws of the organization establish a board of the organization that is comprised of 25 members serving 3-year staggered terms, including the following:

(1) a Chair of the board of the organization appointed by the Mayor of the City of Chicago from among the business and civic leaders of Chicago who are not engaged in the hospitality business or who have not served as a member of the Board or as chief executive officer of the Authority;

(2) the chairperson of the interim board or Board of the Authority, or his or her designee;

(3) no more than 5 members from the hotel industry;

(4) no more than 2 members from the restaurant or attractions industry;

(5) no more than 2 members employed by or representing an entity responsible for a trade show;

(6) no more than 2 members representing unions; and

(7) the Director of the Illinois Department of Commerce and Economic Opportunity, ex officio.

Persons with a real or apparent conflict of interest shall not be appointed to the board. Members of the board of the organization shall not serve more than 2 terms. The bylaws shall require the following: (i) that the Chair of the organization name no less than 5 and no more than 9 members to the Executive Committee of the organization, one of whom must be the chairperson of the interim board or Board of the Authority, and (ii) a provision concerning conflict of interest and a requirement that a member abstain from participating in board action if there is a threat to the independence of judgment created by any conflict of interest or if participation is likely to have a negative effect on public confidence in the integrity of the board.

(b) The Authority shall notify the Department of Revenue within 10 days after entering into a contract pursuant to this Section.

(70 ILCS 210/5.7 new)

Sec. 5.7. Naming rights.

(a) The Authority may grant naming rights to the grounds, buildings, and facilities of the Authority. The Authority shall have all powers necessary to grant the license and enter into any agreements and execute any documents necessary to exercise the authority granted by this Section. "Naming rights" under this Section means the right to associate the name or identifying mark of any person or entity with the name or

identity of the grounds, buildings, or facilities of the Authority.

(b) The Authority shall give notice that the Authority will accept proposals for the licensing of naming rights with respect to specified properties by publication in the Illinois Procurement Bulletin not less than 30 business days before the day upon which proposals will be accepted. The Authority shall give such other notice as deemed appropriate. Proposals shall not be sealed and shall be part of the public record. The Authority shall conduct open, competitive negotiations with those who have submitted proposals in order to obtain the highest and best competitively negotiated proposals that yield the most advantageous benefits and considerations to the Authority. Neither the name, logo, products, or services of the proposer shall be such as to bring disrepute upon the Authority. If a proposal satisfactory to the Authority is not negotiated, the Authority may give notice as provided in this subsection and accept additional proposals.

(c) The licensee shall have the authority to place signs, placards, imprints, or other identifying information on the grounds, buildings, or facilities of the Authority as specified in the license and only during the term of the license. The license may, but need not, require the Authority to refer to a property or other asset by the name of the licensee during the term of the license.

(d) A license of naming rights is non-transferable, except

to a successor entity of the licensee, and is non-renewable; however, the licensee is eligible to compete for a new license upon completion of the term of the agreement. A majority of the Board must approve any contract, lease, sale, conveyance, license, or other grant of rights to name buildings or facilities of the Authority. At least 25% of the total amount of license fees must be paid prior to the commencement of the term of the license and any balance shall be paid on a periodic schedule agreed to by the Authority.

(e) Any licensing fee or revenue as a result of naming rights shall be used as provided in Section 13(g) of this Act.

(70 ILCS 210/10.2 new)

Sec. 10.2. Bonding disclosure.

(a) Truth in borrowing disclosure. Within 60 business days after the issuance of any bonds under this Act, the Authority shall disclose the total principal and interest payments to be paid on the bonds over the full stated term of the bonds. The disclosure also shall include principal and interest payments to be made by each fiscal year over the full stated term of the bonds and total principal and interest payments to be made by each fiscal year on all other outstanding bonds issued under this Act over the full stated terms of those bonds. These disclosures shall be calculated assuming bonds are not redeemed or refunded prior to their stated maturities. Amounts included in these disclosures as payment of interest on variable rate

bonds shall be computed at an interest rate equal to the rate at which the variable rate bonds are first set upon issuance, plus 2.5%, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest for each fiscal year.

(b) Bond sale expenses disclosure. Within 60 business days after the issuance of any bonds under this Act, the Authority shall disclose all costs of issuance on each sale of bonds under this Act. The disclosure shall include, as applicable, the respective percentages of participation and compensation of each underwriter that is a member of the underwriting syndicate, legal counsel, financial advisors, and other professionals for the bond issue and an identification of all costs of issuance paid to minority owned businesses, female owned businesses, and businesses owned by persons with disabilities. The terms "minority owned businesses", "female owned businesses", and "business owned by a person with a disability" have the meanings given to those terms in the Business Enterprise for Minorities, Females, and Persons with Disabilities Act. In addition, the Authority shall provide copies of all contracts under which any costs of issuance are paid or to be paid to the Commission on Government Forecasting and Accountability within 60 business days after the issuance of bonds for which those costs are paid or to be paid. Instead of filing a second or subsequent copy of the same contract, the Authority may file a statement that specified costs are paid

under specified contracts filed earlier with the Commission.

(c) The disclosures required in this Section shall be published by posting the disclosures for no less than 30 days on the website of the Authority and shall be available to the public upon request. The Authority shall also provide the disclosures to the Governor's Office of Management and Budget, the Commission on Government Forecasting and Accountability, and the General Assembly.

(70 ILCS 210/13) (from Ch. 85, par. 1233)

Sec. 13. (a) The Authority shall not have power to levy taxes for any purpose, except as provided in subsections (b), (c), (d), (e), and (f).

(b) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose a Metropolitan Pier and Exposition Authority Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail within the territory described in this subsection at the rate of 1.0% of the gross receipts (i) from the sale of food, alcoholic beverages, and soft drinks sold for consumption on the premises where sold and (ii) from the sale of food, alcoholic beverages, and soft drinks sold for consumption off the premises where sold by a retailer whose principal source of gross receipts is from the sale of food, alcoholic beverages, and soft drinks prepared for immediate consumption.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, shall be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms, and shall employ the same modes of procedure applicable to this Retailers' Occupation Tax as are prescribed in Sections 1, 2 through 2-65 (in respect to all provisions of those Sections other than the State rate of taxes), 2c, 2h, 2i, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13 and, and until January 1, 1994, 13.5 of the Retailers' Occupation Tax Act, and, on and after January 1, 1994, all applicable provisions of the Uniform Penalty and Interest Act that are not inconsistent with this Act, as fully as if provisions contained in those Sections of the Retailers' Occupation Tax Act were set forth in this subsection.



Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their seller's tax liability under this subsection by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act, pursuant to bracket schedules as the Department may prescribe. The retailer filing the return shall, at the time of filing the return, pay to the Department the amount of tax imposed under this subsection, less a discount of 1.75%, which is allowed to reimburse the retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax, and supplying data to the Department on request.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

Nothing in this subsection authorizes the Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee for the Authority, all taxes and penalties collected under this subsection for deposit into a trust fund held outside of the State Treasury. On or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts, not including credit memoranda, collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for the payment of refunds and less 2% of such balance, which sum shall be deposited by the State Treasurer into the Tax Compliance and Administration Fund in the State Treasury from which it shall be appropriated to the Department to cover the costs of the Department in administering and enforcing the provisions of this subsection. Within 10 days after receipt by the Comptroller of the certification, the Comptroller shall cause the orders to be drawn for the remaining amounts, and the Treasurer shall administer those amounts as required in subsection (g).

A certificate of registration issued by the Illinois Department of Revenue to a retailer under the Retailers' Occupation Tax Act shall permit the registrant to engage in a business that is taxed under the tax imposed under this subsection, and no additional registration shall be required under the ordinance imposing the tax or under this subsection.

A certified copy of any ordinance imposing or discontinuing any tax under this subsection or effecting a change in the rate of that tax shall be filed with the Department, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

The tax authorized to be levied under this subsection may be levied within all or any part of the following described portions of the metropolitan area:

(1) that portion of the City of Chicago located within the following area: Beginning at the point of intersection of the Cook County - DuPage County line and York Road, then North along York Road to its intersection with Touhy Avenue, then east along Touhy Avenue to its intersection with the Northwest Tollway, then southeast along the Northwest Tollway to its intersection with Lee Street, then south along Lee Street to Higgins Road, then south and east along Higgins Road to its intersection with Mannheim Road, then south along Mannheim Road to its intersection with Irving Park Road, then west along Irving Park Road to its intersection with the Cook County - DuPage County line, then north and west along the county line to the point of beginning; and

(2) that portion of the City of Chicago located within the following area: Beginning at the intersection of West 55th Street with Central Avenue, then east along West 55th

Street to its intersection with South Cicero Avenue, then south along South Cicero Avenue to its intersection with West 63rd Street, then west along West 63rd Street to its intersection with South Central Avenue, then north along South Central Avenue to the point of beginning; and

(3) that portion of the City of Chicago located within the following area: Beginning at the point 150 feet west of the intersection of the west line of North Ashland Avenue and the north line of West Diversey Avenue, then north 150 feet, then east along a line 150 feet north of the north line of West Diversey Avenue extended to the shoreline of Lake Michigan, then following the shoreline of Lake Michigan (including Navy Pier and all other improvements fixed to land, docks, or piers) to the point where the shoreline of Lake Michigan and the Adlai E. Stevenson Expressway extended east to that shoreline intersect, then west along the Adlai E. Stevenson Expressway to a point 150 feet west of the west line of South Ashland Avenue, then north along a line 150 feet west of the west line of South and North Ashland Avenue to the point of beginning.

The tax authorized to be levied under this subsection may also be levied on food, alcoholic beverages, and soft drinks sold on boats and other watercraft departing from and returning to the shoreline of Lake Michigan (including Navy Pier and all other improvements fixed to land, docks, or piers) described in item (3).

(c) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose an occupation tax upon all persons engaged in the corporate limits of the City of Chicago in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, at a rate of 2.5% of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the City of Chicago, excluding, however, from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in that Act. Gross rental receipts shall not include charges that are added on account of the liability arising from any tax imposed by the State or any governmental agency on the occupation of renting, leasing, or letting rooms in a hotel.

The tax imposed by the Authority under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration that is issued by the Department to a lessor under the Hotel Operators' Occupation Tax Act shall permit that registrant to engage in a business that is taxable under any ordinance enacted under this subsection without registering separately with the Department under that ordinance or under this subsection. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in

the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, shall be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and shall employ the same modes of procedure as are prescribed in the Hotel Operators' Occupation Tax Act (except where that Act is inconsistent with this subsection), as fully as if the provisions contained in the Hotel Operators' Occupation Tax Act were set out in this subsection.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their tax liability for that tax by separately stating that tax as an additional charge, which charge may be stated in combination,

in a single amount, with State taxes imposed under the Hotel Operators' Occupation Tax Act, the municipal tax imposed under Section 8-3-13 of the Illinois Municipal Code, and the tax imposed under Section 19 of the Illinois Sports Facilities Authority Act.

The person filing the return shall, at the time of filing the return, pay to the Department the amount of tax, less a discount of 2.1% or \$25 per calendar year, whichever is greater, which is allowed to reimburse the operator for the expenses incurred in keeping records, preparing and filing returns, remitting the tax, and supplying data to the Department on request.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee for the Authority, all taxes and penalties collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for payment of refunds. Within 10 days after receipt by the Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer those amounts as required in

subsection (g).

A certified copy of any ordinance imposing or discontinuing a tax under this subsection or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

(d) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose a tax upon all persons engaged in the business of renting automobiles in the metropolitan area at the rate of 6% of the gross receipts from that business, except that no tax shall be imposed on the business of renting automobiles for use as taxicabs or in livery service. The tax imposed under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Illinois Department of Revenue. The certificate of registration issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Automobile Renting Occupation and Use Tax Act shall permit that person to engage in a business that is taxable under any ordinance enacted under this subsection without registering separately with the Department under that ordinance or under this subsection. The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this



subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure as are prescribed in Sections 2 and 3 (in respect to all provisions of those Sections other than the State rate of tax; and in respect to the provisions of the Retailers' Occupation Tax Act referred to in those Sections, except as to the disposition of taxes and penalties collected, except for the provision allowing retailers a deduction from the tax to cover certain costs, and except that credit memoranda issued under this subsection may not be used to discharge any State tax liability) of the Automobile Renting Occupation and Use Tax Act, as fully as if provisions contained in those Sections of that Act were set forth in this subsection.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their tax liability under this subsection by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that sellers

are required to collect under the Automobile Renting Occupation and Use Tax Act, pursuant to bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the Comptroller the amounts to be paid under subsection (g) of this Section (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amount determined by the Department to be necessary for payment of refunds. Within 10 days after receipt by the Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such amounts, and the Treasurer shall administer those amounts as required in subsection (g).

Nothing in this subsection authorizes the Authority to impose a tax upon the privilege of engaging in any business that under the Constitution of the United States may not be made the subject of taxation by this State.

A certified copy of any ordinance imposing or discontinuing a tax under this subsection or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

(e) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose a tax upon the privilege of using in the metropolitan area an automobile that is rented from a rentor outside Illinois and is titled or registered with an agency of this State's government at a rate of 6% of the rental price of that automobile, except that no tax shall be imposed on the privilege of using automobiles rented for use as taxicabs or in livery service. The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the metropolitan area. The tax shall be collected by the Department of Revenue for the Authority. The tax must be paid to the State or an exemption determination must be obtained from the Department of Revenue before the title or certificate of registration for the property may be issued. The

tax or proof of exemption may be transmitted to the Department by way of the State agency with which or State officer with whom the tangible personal property must be titled or registered if the Department and that agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

The Department shall have full power to administer and enforce this subsection, to collect all taxes, penalties, and interest due under this subsection, to dispose of taxes, penalties, and interest so collected in the manner provided in this subsection, and to determine all rights to credit memoranda or refunds arising on account of the erroneous payment of tax, penalty, or interest under this subsection. In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and employ the same modes of procedure as are prescribed in Sections 2 and 4 (except provisions pertaining to the State rate of tax; and in respect to the provisions of the Use Tax Act referred to in that Section, except provisions concerning collection or refunding of the tax by retailers, except the provisions of Section 19 pertaining to claims by retailers, except the last paragraph concerning refunds, and except that credit memoranda issued under this subsection may not be used

to discharge any State tax liability) of the Automobile Renting Occupation and Use Tax Act, as fully as if provisions contained in those Sections of that Act were set forth in this subsection.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause a warrant to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the Metropolitan Pier and Exposition Authority trust fund held by the State Treasurer as trustee for the Authority.

The Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes, penalties, and interest collected under this subsection for deposit into a trust fund held outside the State Treasury. On or before the 25th day of each calendar month, the Department shall certify to the State Comptroller the amounts to be paid under subsection (g) of this Section, which shall be the amounts (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less any amounts determined by the Department to be necessary for payment of refunds. Within 10 days after receipt by the State Comptroller of the Department's certification, the Comptroller shall cause the orders to be drawn for such

amounts, and the Treasurer shall administer those amounts as required in subsection (g).

A certified copy of any ordinance imposing or discontinuing a tax or effecting a change in the rate of that tax shall be filed with the Illinois Department of Revenue, whereupon the Department shall proceed to administer and enforce this subsection on behalf of the Authority as of the first day of the third calendar month following the date of filing.

(f) By ordinance the Authority shall, as soon as practicable after the effective date of this amendatory Act of 1991, impose an occupation tax on all persons, other than a governmental agency, engaged in the business of providing ground transportation for hire to passengers in the metropolitan area at a rate of (i) \$4 ~~\$2~~ per taxi or livery vehicle departure with passengers for hire from commercial service airports in the metropolitan area, (ii) for each departure with passengers for hire from a commercial service airport in the metropolitan area in a bus or van operated by a person other than a person described in item (iii): \$18 ~~\$9~~ per bus or van with a capacity of 1-12 passengers, \$36 ~~\$18~~ per bus or van with a capacity of 13-24 passengers, and \$54 ~~\$27~~ per bus or van with a capacity of over 24 passengers, and (iii) for each departure with passengers for hire from a commercial service airport in the metropolitan area in a bus or van operated by a person regulated by the Interstate Commerce Commission or Illinois Commerce Commission, operating

scheduled service from the airport, and charging fares on a per passenger basis: \$2 ~~\$1~~ per passenger for hire in each bus or van. The term "commercial service airports" means those airports receiving scheduled passenger service and enplaning more than 100,000 passengers per year.

In the ordinance imposing the tax, the Authority may provide for the administration and enforcement of the tax and the collection of the tax from persons subject to the tax as the Authority determines to be necessary or practicable for the effective administration of the tax. The Authority may enter into agreements as it deems appropriate with any governmental agency providing for that agency to act as the Authority's agent to collect the tax.

In the ordinance imposing the tax, the Authority may designate a method or methods for persons subject to the tax to reimburse themselves for the tax liability arising under the ordinance (i) by separately stating the full amount of the tax liability as an additional charge to passengers departing the airports, (ii) by separately stating one-half of the tax liability as an additional charge to both passengers departing from and to passengers arriving at the airports, or (iii) by some other method determined by the Authority.

All taxes, penalties, and interest collected under any ordinance adopted under this subsection, less any amounts determined to be necessary for the payment of refunds and less the taxes, penalties, and interest attributable to any increase

in the rate of tax authorized by this amendatory Act of the 96th General Assembly, shall be paid forthwith to the State Treasurer, ex officio, for deposit into a trust fund held outside the State Treasury and shall be administered by the State Treasurer as provided in subsection (g) of this Section. All taxes, penalties, and interest attributable to any increase in the rate of tax authorized by this amendatory Act of the 96th General Assembly shall be paid by the State Treasurer as follows: 25% for deposit into the Convention Center Support Fund, to be used by the Village of Rosemont for the repair, maintenance, and improvement of the Donald E. Stephens Convention Center and for debt service on debt instruments issued for those purposes by the village and 75% to the Authority to be used for grants to an organization meeting the qualifications set out in Section 5.6 of this Act, provided the Metropolitan Pier and Exposition Authority has entered into a marketing agreement with such an organization.

(g) Amounts deposited from the proceeds of taxes imposed by the Authority under subsections (b), (c), (d), (e), and (f) of this Section and amounts deposited under Section 19 of the Illinois Sports Facilities Authority Act shall be held in a trust fund outside the State Treasury and shall be administered by the Treasurer as follows:

(1) An amount necessary for the payment of refunds with respect to those taxes shall be retained in the trust fund and used for those payments.



(2) On July 20 and on the 20th of each month thereafter, provided that the amount requested in the annual certificate of the Chairman of the Authority filed under Section 8.25f of the State Finance Act has been appropriated for payment to the Authority, 1/8 of the local tax transfer amount, together with any cumulative deficiencies in the amounts transferred into the McCormick Place Expansion Project Fund under this subparagraph (2) during the fiscal year for which the certificate has been filed, shall be transferred from the trust fund into the McCormick Place Expansion Project Fund in the State treasury until 100% of the local tax transfer amount has been so transferred. "Local tax transfer amount" shall mean the amount requested in the annual certificate, minus the reduction amount. "Reduction amount" shall mean \$41.7 million in fiscal year 2011, \$36.7 million in fiscal year 2012, \$36.7 million in fiscal year 2013, \$36.7 million in fiscal year 2014, and \$31.7 million in each fiscal year thereafter until 2032, provided that the reduction amount shall be reduced by (i) the amount certified by the Authority to the State Comptroller and State Treasurer under Section 8.25 of the State Finance Act, as amended, with respect to that fiscal year and (ii) in any fiscal year in which the amounts deposited in the trust fund under this Section exceed \$318.3 million, exclusive of amounts set aside for refunds and for the reserve account, one

dollar for each dollar of the deposits in the trust fund above \$318.3 million with respect to that year, exclusive of amounts set aside for refunds and for the reserve account.

(3) On July 20, 2010, the Comptroller shall certify to the Governor, the Treasurer, and the Chairman of the Authority the 2010 deficiency amount, which means the cumulative amount of transfers that were due from the trust fund to the McCormick Place Expansion Project Fund in fiscal years 2008, 2009, and 2010 under Section 13(g) of this Act, as it existed prior to the effective date of this amendatory Act of the 96th General Assembly, but not made. On July 20, 2011 and on July 20 of each year through July 20, 2014, the Treasurer shall calculate for the previous fiscal year the surplus revenues in the trust fund and pay that amount to the Authority. On July 20, 2015 and on July 20 of each year thereafter, as long as bonds and notes issued under Section 13.2 or bonds and notes issued to refund those bonds and notes are outstanding, the Treasurer shall calculate for the previous fiscal year the surplus revenues in the trust fund and pay one-half of that amount to the State Treasurer for deposit into the General Revenue Fund until the 2010 deficiency amount has been paid and shall pay the balance of the surplus revenues to the Authority. "Surplus revenues" means the amounts remaining in the trust fund on June 30 of the previous fiscal year

(A) after the State Treasurer has set aside in the trust fund (i) amounts retained for refunds under subparagraph (1) and (ii) any amounts necessary to meet the reserve account amount and (B) after the State Treasurer has transferred from the trust fund to the General Revenue Fund 100% of any post-2010 deficiency amount. "Reserve account amount" means \$15 million in fiscal year 2011 and \$30 million in each fiscal year thereafter. The reserve account amount shall be set aside in the trust fund and used as a reserve to be transferred to the McCormick Place Expansion Project Fund in the event the proceeds of taxes imposed under this Section 13 are not sufficient to fund the transfer required in subparagraph (2). "Post-2010 deficiency amount" means any deficiency in transfers from the trust fund to the McCormick Place Expansion Project Fund with respect to fiscal years 2011 and thereafter. It is the intention of this subparagraph (3) that no surplus revenues shall be paid to the Authority with respect to any year in which a post-2010 deficiency amount has not been satisfied by the Authority.

Moneys received by the Authority as surplus revenues may be used (i) for the purposes of paying debt service on the bonds and notes issued by the Authority, including early redemption of those bonds or notes, (ii) for the purposes of repair, replacement, and improvement of the grounds, buildings, and facilities of the Authority, and (iii) for the corporate

purposes of the Authority in fiscal years 2011 through 2015 in an amount not to exceed \$20,000,000 annually or \$80,000,000 total, which amount shall be reduced \$0.75 for each dollar of the receipts of the Authority in that year from any contract entered into with respect to naming rights at McCormick Place under Section 5(m) of this Act. When bonds and notes issued under Section 13.2, or bonds or notes issued to refund those bonds and notes, are no longer outstanding, the balance in the trust fund shall be paid to the Authority. ~~first, an amount necessary for the payment of refunds shall be retained in the trust fund; second, the balance of the proceeds deposited in the trust fund during fiscal year 1993 shall be retained in the trust fund during that year and thereafter shall be administered as a reserve to fund the deposits required in item "third"; third, beginning July 20, 1993, and continuing each month thereafter, provided that the amount requested in the certificate of the Chairman of the Authority filed under Section 8.25f of the State Finance Act has been appropriated for payment to the Authority, 1/8 of the annual amount requested in that certificate together with any cumulative deficiencies shall be transferred from the trust fund into the McCormick Place Expansion Project Fund in the State Treasury until 100% of the amount requested in that certificate plus any cumulative deficiencies in the amounts transferred into the McCormick Place Expansion Project Fund under this item "third", have been so transferred; fourth, the balance shall be~~

~~maintained in the trust fund; fifth, on July 20, 1994, and on July 20 of each year thereafter the Treasurer shall calculate for the previous fiscal year the surplus revenues in the trust fund and pay that amount to the Authority. "Surplus revenues" shall mean the difference between the amount in the trust fund on June 30 of the fiscal year previous to the current fiscal year (excluding amounts retained for refunds under item "first") minus the amount deposited in the trust fund during fiscal year 1993 under item "second". Moneys received by the Authority under item "fifth" may be used solely for the purposes of paying debt service on the bonds and notes issued by the Authority, including early redemption of those bonds or notes, and for the purposes of repair, replacement, and improvement of the grounds, buildings, and facilities of the Authority; provided that any moneys in excess of \$50,000,000 held by the Authority as of June 30 in any fiscal year and received by the Authority under item "fifth" shall be used solely for paying the debt service on or early redemption of the Authority's bonds or notes. When bonds and notes issued under Section 13.2, or bonds or notes issued to refund those bonds and notes, are no longer outstanding, the balance in the trust fund shall be paid to the Authority.~~

(h) The ordinances imposing the taxes authorized by this Section shall be repealed when bonds and notes issued under Section 13.2 or bonds and notes issued to refund those bonds and notes are no longer outstanding.

(Source: P.A. 90-612, eff. 7-8-98.)

(70 ILCS 210/13.2) (from Ch. 85, par. 1233.2)

Sec. 13.2. The McCormick Place Expansion Project Fund is created in the State Treasury. All moneys in the McCormick Place Expansion Project Fund are allocated to and shall be appropriated and used only for the purposes authorized by and subject to the limitations and conditions of this Section. Those amounts may be appropriated by law to the Authority for the purposes of paying the debt service requirements on all bonds and notes, including bonds and notes issued to refund or advance refund bonds and notes issued under this Section, Section 13.1, or issued to refund or advance refund bonds and notes otherwise issued under this Act, (collectively referred to as "bonds") to be issued by the Authority under this Section in an aggregate original principal amount (excluding the amount of any bonds and notes issued to refund or advance refund bonds or notes issued under this Section and Section 13.1) not to exceed \$2,557,000,000 ~~\$2,107,000,000~~ for the purposes of carrying out and performing its duties and exercising its powers under this Act. The increased debt authorization provided by this amendatory Act of the 96th General Assembly shall be used solely for the purpose of hotel construction and related necessary capital improvements and other needed capital improvements to existing facilities. No bonds issued to refund or advance refund bonds issued under this Section may

mature later than 40 years from the date of issuance of the refunding or advance refunding bonds ~~the longest maturity date of the series of bonds being refunded.~~ After the aggregate original principal amount of bonds authorized in this Section has been issued, the payment of any principal amount of such bonds does not authorize the issuance of additional bonds (except refunding bonds). Any bonds and notes issued under this Section in any year in which there is an outstanding "post-2010 deficiency amount" as that term is defined in Section 13 (g) (3) of this Act shall provide for the payment to the State Treasurer of the amount of that deficiency.

On the first day of each month commencing after July 1, 1993, amounts, if any, on deposit in the McCormick Place Expansion Project Fund shall, subject to appropriation, be paid in full to the Authority or, upon its direction, to the trustee or trustees for bondholders of bonds that by their terms are payable from the moneys received from the McCormick Place Expansion Project Fund, until an amount equal to 100% of the aggregate amount of the principal and interest in the fiscal year, including that pursuant to sinking fund requirements, has been so paid and deficiencies in reserves shall have been remedied.

The State of Illinois pledges to and agrees with the holders of the bonds of the Metropolitan Pier and Exposition Authority issued under this Section that the State will not limit or alter the rights and powers vested in the Authority by

this Act so as to impair the terms of any contract made by the Authority with those holders or in any way impair the rights and remedies of those holders until the bonds, together with interest thereon, interest on any unpaid installments of interest, and all costs and expenses in connection with any action or proceedings by or on behalf of those holders are fully met and discharged; provided that any increase in the Tax Act Amounts specified in Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund pursuant to any law hereafter enacted shall not be deemed to impair the rights of such holders so long as the increase does not result in the aggregate debt service payable in the current or any future fiscal year of the State on all bonds issued pursuant to the Build Illinois Bond Act and the Metropolitan Pier and Exposition Authority Act and payable from tax revenues specified in Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act exceeding 33 1/3% of such tax revenues for the most recently completed fiscal year of the State at the time of such increase. In addition, the State pledges to and agrees with the holders of the bonds of the Authority issued under this Section that the State will not limit or alter the basis on which State funds



are to be paid to the Authority as provided in this Act or the use of those funds so as to impair the terms of any such contract; provided that any increase in the Tax Act Amounts specified in Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund pursuant to any law hereafter enacted shall not be deemed to impair the terms of any such contract so long as the increase does not result in the aggregate debt service payable in the current or any future fiscal year of the State on all bonds issued pursuant to the Build Illinois Bond Act and the Metropolitan Pier and Exposition Authority Act and payable from tax revenues specified in Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act exceeding 33 1/3% of such tax revenues for the most recently completed fiscal year of the State at the time of such increase. The Authority is authorized to include these pledges and agreements with the State in any contract with the holders of bonds issued under this Section.

The State shall not be liable on bonds of the Authority issued under this Section those bonds shall not be a debt of the State, and this Act shall not be construed as a guarantee by the State of the debts of the Authority. The bonds shall contain a statement to this effect on the face of the bonds.

(Source: P.A. 91-101, eff. 7-12-99; 92-208, eff. 8-2-01.)

(70 ILCS 210/14) (from Ch. 85, par. 1234)

Sec. 14. Board; compensation. The governing and administrative body of the Authority shall be a board known as the Metropolitan Pier and Exposition Board. On the effective date of this amendatory Act of the 96th General Assembly, the Trustee shall assume the duties and powers of the Board for a period of 18 months or until the Board is fully constituted, whichever is later. Any action requiring Board approval shall be deemed approved by the Board if the Trustee approves the action in accordance with Section 14.5. Beginning the first Monday of the month occurring 18 months after the effective date of this amendatory Act of the 96th General Assembly, the Board shall consist of 9 members. The Governor shall appoint 4 members to the Board, subject to the advice and consent of the Senate. The Mayor shall appoint 4 members to the Board. At least one member of the Board shall represent the interests of labor and at least one member of the Board shall represent the interests of the convention industry. A majority of the members appointed by the Governor and Mayor shall appoint a ninth member to serve as the chairperson. The Board shall be fully constituted when a quorum has been appointed. The members of the board shall be individuals of generally recognized ability and integrity. No member of the Board may be (i) an officer or employee of, or a member of a board, commission or authority

of, the State, any unit of local government or any school district or (ii) a person who served on the Board prior to the effective date of this amendatory Act of the 96th General Assembly.

Of the initial members appointed by the Governor, one shall serve for a term expiring June 1, 2013, one shall serve for a term expiring June 1, 2014, one shall serve for a term expiring June 1, 2015, and one shall serve for a term expiring June 1, 2016, as determined by the Governor. Of the initial members appointed by the Mayor, one shall serve for a term expiring June 1, 2013, one shall serve for a term expiring June 1, 2014, one shall serve for a term expiring June 1, 2015, and one shall serve for a term expiring June 1, 2016, as determined by the Mayor. The initial chairperson appointed by the Board shall serve a term for a term expiring June 1, 2015. Successors shall be appointed to 4-year terms. No person may be appointed to more than 2 terms.

Members of the Board ~~They~~ shall serve without compensation, but shall be reimbursed for actual expenses incurred by them in the performance of their duties. ~~However, any member of the board who is appointed to the office of secretary-treasurer may receive compensation for his or her services as such officer.~~ All members of the Board and employees of the Authority are subject to the Illinois Governmental Ethics Act, in accordance with its terms.

~~Thirty days after the effective date of this amendatory Act~~

~~of the 96th General Assembly, the Board shall consist of 7 interim members. The Board shall be fully constituted when a quorum has been appointed.~~

(Source: P.A. 96-882, eff. 2-17-10.)

(70 ILCS 210/14.2 new)

Sec. 14.2. Ethical conduct.

(a) The Trustee, members of the interim board, members of the Board, and all employees of the Authority shall comply with the provisions of the Illinois Governmental Ethics Act and carry out duties and responsibilities in a manner that preserves the public trust and confidence in the Authority. The Trustee, members of the interim board, members of the Board, and all employees of the Authority, including the spouse and immediate family members of such person shall not:

(1) use or attempt to use their position to secure or attempt to secure any privilege, advantage, favor, or influence for himself or herself or others;

(2) accept for personal use any gift, gratuity, service, compensation, travel, lodging, or thing of value, with the exception of unsolicited items of an incidental nature, from any person, corporation, or entity doing business with the Authority;

(3) hold or pursue employment, office, position, business, or occupation that may conflict with his or her official duties;

(4) influence any person or corporation doing business with the Authority to hire or contract with any person or corporation for any compensated work;

(5) engage in any activity that constitutes a conflict of interest; or

(6) have a financial interest, directly or indirectly, in any contract or subcontract for the performance of any work for the Authority or a party to a contract with the Authority, except this does not apply to an interest in any such entity through an indirect means, such as through a mutual fund.

(b) The Board shall develop an annual ethics training program for members of the Board and all employees of the Authority.

(c) No Trustee, member on the interim board, Board, or an employee of the Authority, or spouse or immediate family member living with such person, shall, within a period of one year immediately after termination of service or employment, knowingly accept employment or receive compensation or fees for services from a person or entity if the member or employee participated personally or substantially in the award of a contract or in making a licensing decision.

(d) Notwithstanding any other provision of this Act, the Authority shall not enter into an agreement for consulting services with or provide compensation or fees for consulting services to the chief executive officer on April 1, 2010, a

member of the interim board on April 1, 2010, or any member of the interim board or Board appointed on or after the effective date of this amendatory Act of the 96th General Assembly.

(70 ILCS 210/14.5 new)

Sec. 14.5. Trustee of the Authority.

(a) Beginning on the effective date of this amendatory Act of the 96th General Assembly, the Authority shall be governed by a Trustee for a term of 18 months or until the Board created in this amendatory Act of the 96th General Assembly appoints a chief executive officer, whichever is longer. James Reilly shall serve as the Trustee of the Authority and assume all duties and powers of the Board and the chief executive officer. The Trustee shall take all actions necessary to carry into effect the provisions of this Act and this amendatory Act of the 96th General Assembly. The Trustee shall receive an annual salary equal to the current salary of the chief executive officer, minus 5%.

(b) It shall be the duty of the Trustee:

(1) to ensure the proper administration of the Authority;

(2) to submit to the interim board monthly reports detailing actions taken and the general status of the Authority;

(3) to report to the General Assembly and Governor no later than January 1, 2011, whether Navy Pier should remain

within the control of the Authority or serve as an entity independent from the Authority;

(4) to enter into an agreement with a contractor or private manager to operate the buildings and facilities of the Authority, provided that the agreement is procured using a request for proposal process in a manner substantially similar to the Procurement Code;

(5) to enter into any agreements to license naming rights of any building or facility of the Authority, provided the Trustee determines such an agreement is in the best interest of the Authority;

(6) to ensure the proper implementation, administration, and enforcement of Section 5.4 of this Act; and

(7) to ensure that any contract of the Authority to provide food or beverage in the buildings and facilities of the Authority, except Navy Pier, shall be provided at a rate not to exceed the cost established in the contract.

(c) The Trustee shall notify the interim board prior to entering into an agreement for a term of more than 24 months or with a total value in excess of \$100,000. Notification shall include the purpose of the agreement, a description of the agreement, disclosure of parties to the agreement, and the total value of the agreement. Within 10 days after receiving notice, the interim board may prohibit the Trustee from entering into the agreement by a resolution approved by at

least 5 members of the interim board. The interim board may veto any other action of the Trustee by a resolution approved by at least 5 members of the interim board, provided that the resolution is adopted within 30 days after the action.

(d) Any provision of this Act that requires approval by the Chair of the Board or at least the approval of a majority of the Board shall be deemed approved if the Trustee approves the action, subject to the restrictions in subsection (c).

(70 ILCS 210/15) (from Ch. 85, par. 1235)

Sec. 15. Interim board members.

(a) Notwithstanding any provision of this Section to the contrary, the term of office of each interim member of the Board ends on the effective date of this amendatory Act of the 96th General Assembly ~~30 days after the effective date of this amendatory Act of the 96th General Assembly, and those members shall no longer hold office.~~

(b) Within 30 days after the effective date of this amendatory Act of the 96th General Assembly ~~the effective date of this amendatory Act of the 96th General Assembly,~~ the interim board shall consist of 7 members. The Governor shall appoint 3 interim members to the Board, subject to the advice and consent of the Senate. The Mayor shall appoint 3 members to the interim board. At least one member of the interim board shall represent the interests of labor and at least one member of the interim board shall represent the interests of the



convention industry. A majority of the members appointed by the Governor and Mayor shall appoint a seventh member to serve as the chairperson. No member of the interim board may be (i) an officer or employee of or a member of a Board, commission, or authority of the State, any unit of local government, or any school district or (ii) a person who served on the interim board or Board prior to the effective date of this amendatory Act of the 96th General Assembly. A vacancy shall be filled in the same manner as an original appointment. ~~At least one of the members appointed by the Governor must have academic credentials in labor law or human resources. Within 30 days after the effective date of this amendatory Act of the 96th General Assembly, the Mayor of the City of Chicago shall (i) appoint 3 interim members to the Board and (ii) appoint, subject to the approval of the Governor, a chairperson of the interim board. The appointment of the chairperson shall be deemed to be approved unless the Governor disapproves the appointment in writing within 15 days after notice thereof.~~

(c) The interim board members shall serve until the a new Board created in Section 14 is fully constituted ~~is created by the General Assembly by law.~~

The Governor and the Mayor of the City of Chicago shall certify their respective appointees to the Secretary of State. Within 30 days after certification of his or her appointment, and before entering upon the duties of his or her office, each member of the Board shall take and subscribe the constitutional

oath of office and file it in the office of the Secretary of State.

(Source: P.A. 96-882, eff. 2-17-10.)

(70 ILCS 210/22) (from Ch. 85, par. 1242)

Sec. 22. Chief executive officer.

(a) ~~The Governor shall appoint, subject to the approval of the Mayor (which approval shall be deemed granted unless a written disapproval is made within 15 days after notice of the appointment),~~ a chief executive officer of the Authority, ~~subject to the general control of the Board, who~~ shall be responsible for the management of the properties, business and employees of the authority, shall direct the enforcement of all ordinances, resolutions, rules and regulations of the Board, and shall perform such other duties as may be prescribed from time to time by the Board. The chief executive officer, in his discretion, may make recommendations to the Board with respect to appointments pursuant to this Section 22, contracts and policies and procedures. Any officers, attorneys, engineers, consultants, agents and employees appointed in accordance with this Section 22 shall report to the chief executive officer.

(b) The Board may appoint other officers who are subject to the general control of the Board and who are subordinate to the chief executive officer. The Board shall provide for the appointment of such other officers, attorneys, engineers, consultants, agents and employees as may be necessary. It shall

define their duties and require bonds of such of them as the Board may designate.

(c) The chief executive officer and other officers appointed by the Board pursuant to this Section shall be exempt from taking and subscribing any oath of office and shall not be members of the Board. The compensation of the chief executive officer and all other officers, attorneys, consultants, agents and employees shall be fixed by the Board.

(d) The Board shall, ~~within 180 days after the effective date of this amendatory Act of 1985,~~ adopt a personnel code governing the Authority's employment, evaluation, promotion and discharge of employees. Such code may be modeled after the standards and procedures found in the Personnel Code, including provisions for (i) competitive examinations, (ii) eligibility lists for appointment and promotion, (iii) probationary periods and performance records, (iv) layoffs, discipline and discharges, and (v) such other matters, not inconsistent with law, as may be necessary for the proper and efficient operation of the Authority and its facilities.

The Authority shall conduct an annual review of (i) the performance of the officers appointed by the Board who are subordinate to the chief executive officer and (ii) the services provided by outside attorneys, construction managers, or consultants who have been retained by, or performed services for, the Authority during the previous twelve month period.

(e) Notwithstanding any provision of this Act to the

contrary, the position of chief executive officer ends on the effective date of this amendatory Act of the 96th General Assembly. The Trustee shall assume all of the responsibilities of the chief executive officer. The Board created by this amendatory Act of the 96th General Assembly shall appoint a chief executive officer, provided the chief executive officer shall not be appointed until the Trustee has served a term of 18 months.

(Source: P.A. 91-422, eff. 1-1-00.)

(70 ILCS 210/25.1) (from Ch. 85, par. 1245.1)

Sec. 25.1. (a) This Section applies to ~~(i) contracts in excess of \$10,000 for professional services provided to the Authority, including the services of accountants, architects, attorneys, engineers, physicians, superintendents of construction, and other similar professionals possessing a high degree of skill,~~ (ii) agreements described in Section 5(h), and ~~(iii) contracts described in Section 5(j).~~

(b) When the Authority proposes to enter into a contract or agreement under this Section, the Authority shall give public notice soliciting proposals for the contract or agreement by publication at least twice in one or more daily newspapers in general circulation in the metropolitan area. The second notice shall be published not less than 10 days before the date on which the Authority expects to select the contractor. The notice shall include a general description of the nature of the

contract or agreement which the Authority is seeking and the procedure by which a person or firm interested in the contract or agreement may make its proposal to the Authority for consideration for the contract or agreement.

A request for proposals must be extended to a sufficient number of prospective providers of the required services or prospective bidders to assure that public interest in competition is adequately served.

The provisions of this subsection (b) do not apply if:

(1) the Authority concludes that there is a single source of the expertise or knowledge required or that one person can clearly perform the required tasks more satisfactorily because of the person's prior work; however, this exemption shall be narrowly construed and applies only if a written report that details the reasons for the exemption is entered into the minutes of the Authority and the Chairman has authorized in writing contract negotiations with the single source; or

(2) the service is to be provided by or the agreement is with a State agency, a federal agency, a political subdivision of the State, or a corporation organized under the General Not For Profit Corporation Act of 1986; or

(3) within 60 days of the effective date of this amendatory Act of 1985, the Authority enters into a written contract for professional services of the same kind with any person providing such professional services as of such

effective date.

A request for proposals must contain a description of the work to be performed under the contract and the terms under which the work is to be performed or a description of the terms of the agreement with respect to the use or occupancy of the grounds, buildings, or facilities. A request for proposals must contain that information necessary for a prospective contractor or bidder to submit a response or contain references to any information that cannot reasonably be included with the request. The request for proposals must provide a description of the factors that will be considered by the Authority when it evaluates the proposals received.

Nothing in this subsection limits the power of the Authority to use additional means that it may consider appropriate to notify prospective contractors or bidders that it proposes to enter into a contract or agreement.

(c) After the responses are submitted, the Authority shall evaluate them. Each proposal received must be evaluated using the same factors as those set out in the request for proposals.

Any person that submits a response to a request for proposals under this Section shall disclose in the response the name of each individual having a beneficial interest directly or indirectly of more than 7 1/2% in such person and, if such person is a corporation, the names of each of its officers and directors. The person shall notify the Board of any changes in its ownership or its officers or directors at the time such

changes occur if the change occurs during the pendency of a proposal or a contract.

(d) All contracts and agreements under this Section, whether or not exempted hereunder, shall be authorized and approved by the Board and shall be set forth in a writing executed by the contractor and the Authority. No payment shall be made under this Section until a written contract or agreement shall be so authorized, approved and executed, provided that payments for professional services may be made without a written contract to persons providing such services to the Authority as of the effective date of this amendatory Act of 1985 for sixty days from such date.

(e) A copy of each contract or agreement (whether or not exempted hereunder) and the response, if any, to the request for proposals upon which the contract was awarded must be filed with the Secretary of the Authority and is required to be open for public inspection. The request for proposals and the name and address of each person who submitted a response to it must also accompany the filed copies.

(Source: P.A. 91-422, eff. 1-1-00.)

(70 ILCS 210/25.4 new)

Sec. 25.4. Contracts for professional services.

(a) When the Authority proposes to enter into a contract or agreement for professional services, other than the marketing agreement required in Section 5.6, the Authority shall use a

request for proposal process in a manner substantially similar to the Procurement Code.

(b) Any person that submits a response to a request for proposals under this Section shall disclose in the response the name of each individual having a beneficial interest directly or indirectly of more than 7 1/2% in such person and, if such person is a corporation, the names of each of its officers and directors. The person shall notify the Board of any changes in its ownership or its officers or directors at the time such changes occur if the change occurs during the pendency of a proposal or a contract.

(c) All contracts and agreements under this Section shall be authorized and approved by the Board and shall be set forth in a writing executed by the contractor and the Authority. No payment shall be made under this Section until a written contract or agreement shall be so authorized, approved, and executed. A copy of each contract or agreement (whether or not exempted under this Section) and the response, if any, to the request for proposals upon which the contract was awarded must be filed with the Secretary of the Authority and is required to be open for public inspection.

(d) This Section applies to (i) contracts in excess of \$25,000 for professional services provided to the Authority, including the services of accountants, architects, attorneys, engineers, physicians, superintendents of construction, financial advisors, bond trustees, and other similar



professionals possessing a high degree of skill and (ii) contracts or bond purchase agreements in excess of \$10,000 with underwriters or investment bankers with respect to sale of the Authority's bonds under this Act. This Section shall not apply to contracts for professional services to be provided by, or the agreement is with, a State agency, federal agency, or unit of local government.

(70 ILCS 210/25.5 new)

Sec. 25.5. Prohibition on political contributions.

(a) Any business entity whose contracts with the Authority, in the aggregate, annually total more than \$50,000, and any affiliated entities or affiliated persons of such business entity, are prohibited from making any contributions to any political committees established to promote the candidacy of (i) the officeholder responsible for awarding the contracts or (ii) any other declared candidate for that office. This prohibition shall be effective for the duration of the term of office of the incumbent officeholder awarding the contracts or for a period of 2 years following the expiration or termination of the contracts, whichever is longer.

(b) Any business entity whose aggregate pending bids and proposals on contracts with the Authority total more than \$50,000, or whose aggregate pending bids and proposals on contracts with the Authority combined with the business entity's aggregate annual total value of contracts with the

Authority exceed \$50,000, and any affiliated entities or affiliated persons of such business entity, are prohibited from making any contributions to any political committee established to promote the candidacy of the officeholder responsible for awarding the contract on which the business entity has submitted a bid or proposal during the period beginning on the date the invitation for bids or request for proposals is issued and ending on the day after the date the contract is awarded.

(c) All contracts between the Authority and a business entity that violate subsection (a) or (b) shall be voidable. If a business entity violates subsection (b) 3 or more times within a 36-month period, then all contracts between the Authority and that business entity shall be void, and that business entity shall be prohibited from entering into any contract with the Authority for 3 years after the date of the last violation.

(d) Any political committee that has received a contribution in violation of subsection (a) or (b) shall pay an amount equal to the value of the contribution to the State no more than 30 days after notice of the violation. Payments received by the State pursuant to this subsection shall be deposited into the McCormick Place Expansion Project Fund.

(e) For purposes of this Section, the Governor and the Mayor of the City of Chicago shall each be considered the officeholder responsible for awarding contracts by the

Authority. The terms "contribution", "declared candidate", "sponsoring entity", "affiliated entity", "business entity", and "executive employee" have the meanings established in Section 50-37 of the Illinois Procurement Code.

Section 97. Severability. The provisions of this Act are severable under Section 1.31 of the Statute on Statutes.

Section 99. Effective date. This Act takes effect upon becoming law.